THE

STATE OF THE *NATION*,

WITH RESPECT TO ITS

PUBLIC FUNDED DEBT, REVENUE, and DISBURSEMENT;

COMPRIZED IN THE

REPORT

OF THE SELECT

COMMITTEE ON *FINANCE*,

APPOINTED BY

The HOUSE OF COMMONS, to examine and ſtate the Total Amount of the Public Debts, and of the Intereſt and Charges attending the ſame, as they ſtood the 5th of *Jan.* 1797:

PARTICULARIZING

The RECEIPTS and DISBURSEMENTS of the ſeveral undermentioned OFFICES: *viz.*

TREASURY.
EXCHEQUER.
SECRETARY OF STATE.
CUSTOM HOUSE.
EXCISE OFFICE.
STAMP OFFICE.
POST OFFICE.
TAX OFFICE.
WAR OFFICE.
ORDNANCE OFFICE.
BARRACK OFFICE.
TRANSPORT OFFICE.
ADMIRALTY BOARD.
SALT OFFICE.
HACKNEY COACH OFFICE.
HAWKERS AND PEDLERS OFFICE.
PENSIONS, SALARIES, AND FEES OFFICE.
FIRST FRUITS, AND TENTH'S OFFICE.
BANK OF ENGLAND, AND SOUTH SEA COMPANY.

The NAMES of the Superior Officers and Clerks in each Department—their SALARIES and FEES.

TOGETHER

With the Amount of whatever ADDITIONAL PENSIONS or SALARIES they receive from other Situations—paid by the Public.

LONDON:

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1798.

B L

HOUSE OF COMMONS.

FRIDAY, MARCH 10.

THE CHANCELLOR OF THE EXCHEQUER ſaid, in purſuance of what he had ſtated on a former Day, he had now ſeveral Points to which he would call the Attention of the Houſe. His Object was, to refer to a Committee an Examination into the total Amount of the Public Debt and the Intereſt due thereon, and the various Charges, as they ſtood on the 5th of January, 1797, diſtinguiſhing what Part of them aroſe ſince the Year 1793; and also, the Produce of Four Years Taxes, diſtinguiſhing each Year, for defraying ſuch Charges as they aroſe within ſuch Period, and for ſuch Committee to report theſe Matters, together with their Obſervations thereon, to the Houſe; and likewiſe to ſtate the Amount of any unfunded Debts that remained on the 5th January 1797; as alſo to ſtate the total Amount of the Public Expences incurred for the Year 1798, as far as the Accounts can be made up, together with what Proviſion has been already made for defraying it. Should the Houſe agree with him in the Propriety of referring theſe Conſiderations to a Committee, as from what had been already ſaid, he apprehended there would be no Doubt it would, he ſhould bring that up with others; ſuch as, That the Committee ſhould

be

be a SELECT One, for the Purpoſe of examining as far, and with as little Delay as poſſible, into ALL THE BRANCHES OF PUBLIC INCOME AND EXPENDITURE.

The Houſe agreeing with him in its Propriety, He therefore moved,

" That it be referred to a SELECT Committee to " examine into the total Amount of the Public " Debt, with the Intereſt due thereon, and all " Public Charges, as they ſtood on the 5th of " January 1797; diſtinguiſhing what Part aroſe " ſince the Year 1793, and the Produce of the " Four Years preceding; and alſo the Produce " of the ſeveral Taxes impoſed for defraying " the Charges of each Year within the ſeveral " Periods, and to report the ſame with their " Opinion thereon to the Houſe. And likewiſe " to examine into, and ſtate the Amount of any " unfunded Debt outſtanding on the 5th of " January, 1797; and alſo to calculate the " total Amount of the Expences incurred for " the Year 1798, as far as they can be made " up, and to ſtate the ſame, as it ſhall appear " to them, to the Houſe, together with the Pro- " viſions that have been made for defraying the " ſame."

The Motion being put and carried,

The CHANCELLOR OF THE EXCHEQUER then moved,

" That the ſaid Committee be choſen by way of " Ballot."

The

The SPEAKER ſuggeſted the Propriety of determining the Number of the Committee before the Queſtion was put, how it ſhould be choſen?

The CHANCELLOR OF THE EXCHEQUER moved,

"That the Number of the ſaid Committee be "Fifteen." Ordered.

He then moved, "That the ſaid Committee be "choſen by Ballot."

Which, after a long Debate, and an Amendment being offered, "That the ſaid Committee be *now* choſen "by Ballot," which being negatived, the original Motion was agreed to.

HOUSE OF COMMONS.

MONDAY, MARCH 13.

AT Four o'Clock the Houſe proceeded to ballot for a Committee, to examine the Finances of the Country. The Ballot being over at Half paſt Five, the following Members were choſen:

THOMAS STANLEY, Eſq.	J. CREWE, Eſq.
WILLIAM BAKER, Eſq.	FRANCIS GREGOR, Eſq.
Rt. Hon. THOMAS STEELE,	J. H. ADDINGTON, Eſq.
R. B. SHERIDAN, Eſq.	R. BURDON, Eſq.
CHARLES YORKE, Eſq.	HENRY THORNTON, Eſq.
CHARLES ABBOTT, Eſq.	John HARRISON, Eſq.
Hon. ST. ANDREW, ST. JOHN.	Right Hon. D. RYDER.
R. P. CAREW, Eſq.	

By

By Means of ſuch Inveſtigations, every Individual intereſted in the Public Funds, will ſee the Amount of the Funded Debt—what remains of the Public Debt unfunded—and the Reſources of the Country to diſcharge the Claims of the Public Creditor. He will ſee the Produce of every Article of Revenue liable to Impoſt—Foreign, and for Home Conſumption—with their Variations at different Periods.

The MERCHANT and MANUFACTURER will ſee the Regulations recommended to Parliament in thoſe great Branches of Revenue, the CUSTOMS, EXCISE, STAMP DUTIES, POST OFFICE, *&c.* by which much Trouble and Expence will be ſaved, and the Public much benefited by lopping off many uſeleſs Offices, and aboliſhing many ſinecure Places and Penſions—ſhould the Recommendations of the Committee be adopted.

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FIRST REPORT.

(Ordered to be printed 31ſt March, 1797.)

THE SELECT COMMITTEE appointed to examine and ſtate the total Amount of the Public Debts, and of the Intereſt and Charges attending the ſame, as they ſtood on the 5th of January 1797; diſtinguiſhing what Part thereof had ariſen ſince the 5th of January 1793: And likewiſe of the Amount of the Produce, for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which exiſted previous to the 5th of January 1793; and of the Produce of the ſeveral Taxes provided for defraying the increaſed Charge of the Public Debt within the ſaid Period; and to report their Obſervations thereon to the Houſe: Likewiſe to examine and ſtate the Amount of any Unfunded Debt or Demands outſtanding on the 5th of January 1797; and of the expected total Amount of the Public Expences for the Year ending the 5th of January 1798, as far as the ſame can now be aſcertained or eſtimated by the ſeveral Offices; together with the Amount of the Ways and Means that have been provided to defray the ſame—

And who were inſtructed to ſtate an Account of the Progreſs that has been made in the Reduction of the Public Debt ſince the 5th of July 1786; of the Amount of the Sums now Annually applicable thereto; and of the further Progreſs which may be expected to be made, as far as the ſame can at preſent be aſcertained, in the Reduction of the Debt now exiſting—

And

FIRST REPORT.

(Ordered to be printed 31ſt March, 1797.)

THE SELECT COMMITTE appointed to examine and ſtate the total Amount of the Public Debts, and of the Intereſt and Charges attending the ſame, as they ſtood on the 5th of January 1797; diſtinguiſhing what Part thereof had ariſen ſince the 5th of January 1793: And likewiſe of the Amount of the Produce, for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which exiſted previous to the 5th of January 1793; and of the Produce of the ſeveral Taxes provided for defraying the increaſed Charge of the Public Debt within the ſaid Period; and to report their Obſervations thereon to the Houſe: Likewiſe to examine and ſtate the Amount of any Unfunded Debt or Demands outſtanding on the 5th of January 1797; and of the expected total Amount of the Public Expences for the Year ending the 5th of January 1798, as far as the ſame can now be aſcertained or eſtimated by the ſeveral Offices; together with the Amount of the Ways and Means that have been provided to defray the ſame—

And who were inſtructed to ſtate an Account of the Progreſs that has been made in the Reduction of the Public Debt ſince the 5th of July 1786; of the Amount of the Sums now Annually applicable thereto; and of the further Progreſs which may be expected to be made, as far as the ſame can at preſent be aſcertained, in the Reduction of the Debt now exiſting—

And

And who were alſo inſtructed to examine and conſider what Regulations and Checks have been applied, in order to controul the ſeveral Branches of the Public Expenditure, and how far the ſame have been effectual; and alſo, what Increaſe or Diminution has taken place, ſince the Year 1782, in the Number, or in the Amount, of the Salaries and Emoluments of different Public Offices, and whether any and what farther Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or for diminiſhing the total Amount of ſuch Salaries and Emoluments, without Detriment to the Public Services—

HAVE proceeded to conſider the Matters referred to them, in the Order which the Houſe has preſcribed to them for the Courſe of their Inquiries,

And in this their Firſt Report, they have entered upon the Conſideration of the PUBLIC FUNDED DEBT, and TAXES, and the UNFUNDED DEBT; and alſo of the ESTIMATES for the Service of the Current Year, and of the WAYS and MEANS which have been provided for that Service; and of the Progreſs which has been made, and may be expected to be made, in the REDUCTION of the NATIONAL DEBT.

I. The

I.

The Public Funded Debt.

§ 1.

THE total Amount of the Public Debts, as they ſtood upon the 5th of January 1793, appears to have been in Funded Capital £. 238,231,248. 5. 2¾.

The Annual Intereſt payable thereon (together with certain Annuities for Terms, amounting to £. 1,373,751. 2. 6¼. in reſpect of which no Capital is above ſtated) was at the ſame Period - - £. 9,205,588. 8. 8¾.

The Charges of Management thereon, at the ſame Period, were - - - 120,277. 15. 6½.

And the Total of the Annual Intereſt and Charge of the Public Funded Debt at that Period, amounted to £. 9,325,866. 4. 3¼.

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§. 2. THE Public Debts which aroſe between the 5th of January 1793 and the 5th of January 1797, appear to have been created by the raiſing of £. 59,000.000. Sterling upon Loans, and by the funding of Navy, Victualling, and Tranſport Bills, to the Amount of £. 7,624,896. 6. 1. Sterling; amounting in the Whole to the Sum of £. 66,624,896. 6. 1.

And it appears that in conſequence thereof, the total Amount of the Public Debts, created between the 5th of January 1793 and the 5th of January 1797, was in Funded Capital £. 88,840,122. 14. 0.

The Annual Intereſt thereon (together with certain Annuities expiring in 1860, amounting to £. 227,374. 0. 10; in reſpect of which no Capital is above ſtated) was - £. 3,139,087. 13. 5½.

The Charges of Management upon the above Increaſe of Debt were - - - 42,536. 0. 2¼.

And the Total of the Annual Intereſt and Charges upon the above Increaſe of Debt was - - - £. 3,181,623. 13. 8.

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§ 3. THE total Funded Capital of the Public Debt was therefore, upon the 5th of January 1797 £. 327,071,370. 19. 2¾.

The total Intereſt thereof, together with the Annuities for Terms, was - £. 12,344,676. 2. 2½.

The total Charges of management at that Period were 162,813. 15. 8¾.

And the total Annual Intereſt and Charges of the Public Funded Debt was £. 12,507,489. 17. 11¼.

Your Committee think it neceſſary further to ſtate, that in order to ſhew correctly the complete Amount of the

the Annual Charge, the Sum of £. 1,000,000, iſſued to the Commiſſioners for reducing the National Debt, ſhould be added to the Intereſt and Charges of the Debt exiſting on the 5th of January 1793: And that a further Annual Sum, in reſpect of the £. 1 *per Centum per Annum* on Capital funded ſince the 5th of January 1793, payable to the ſaid Commiſſioners, amounting to £. 923,154. 19. 4. ſhould be added alſo to the Intereſt and Charges of the Debt created ſince that Period.

Theſe being taken together,

viz. - - -	£. 1,923,154. 19. 4.
and added to the former Sum, *viz.* - -	12,507,489. 17. 11¼.
the total Annual Charge of the Public Funded Debt, including the Sums applicable to the Reduction thereof, as it ſtood upon the 5th of January 1797, was	£. 14,430,644. 17. 3¼.

§ 4. YOUR Committee alſo beg leave to obſerve, that neither the Amount of the Stock created by funding certain Navy, Victualling, Tranſport, and Exchequer Bills, in the Courſe of the preſent Seſſion, nor by the Loan of Eighteen Millions for the Service of the Year 1797, are noticed in this Statement; as they neither are, nor by the Courſe of the Exchequer could be, included in the Account made up to the Period marked out by the Inſtructions to Your Committee.

It

It appears however, that the Capital Stock created by funding the Bills, amounting to

£. 13,029,399. 8. was	-	£. 21,575,774.
the Loan - - -		20,250,000,
Total	- -	£. 41,825,774

The Annual Intereſt thereon amounts to - -	£.	1,714,171.	6. 0.
The Charges of Management upon the above additional Debt amount to - -		18,821.	8. 0.
The farther Annual Sum of £. 1 *per Cent.* on this additional Capital Stock is -		418,257.	7. 0.
The Total of the Annual Intereſt and Charges and £. 1 *per Cent.* upon the above additional Debt, amounts to	£.	2,151,250.	1. 0.

Supplement A.

§ 5. YOUR Committee, in concluding this Part of their Inquiries, think it right to obſerve, upon the Total of the Capital Stock ſo created and ſo conſtituting the Public Funded Debt;—1ſt. That its Amount is not to be conſidered as if it could only be extinguiſhed by a Redemption at Par; inaſmuch as the progreſſive Reduction of the National Debt by the preſent Sinking Fund conſtantly operates, by buying up the Debt according to the Current Price of the Stocks; the Effect of which they have entered into more fully in a ſubſequent part of this Report;—

2ndly.

2dly. That the Funded Capital of the Public Debt includes in it the Amount of the Capital purchaſed by the Commiſſioners for Reducing the National Debt;—

And 3dly, that the Annual Charge upon the Public by Way of Intereſt, and Annuities for Terms, includes in it the Intereſt of the Stock purchaſed by the Commiſſioners, and alſo of the Annuities which have expired.

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§ 6. YOUR Committee think it alſo proper to ſtate here, that by Stat. 35. *G.* 3. *c.* 93. Proviſion was made for guaranteeing the Payment of the Dividends on a Loan of £. 4,600,000 on Account of the Emperor, under the Authority of which Statute there has been created in Capital Stock £. 3 *per Cents.* - - - - £. 3,833,333. 6. 8.

and in Annuities for 25 Years from 1ſt May 1794 - £. 230,000. 0. 0.

II.

TAXES.

§ 1.

THE Amount of the Produce for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which exiſted previous to the 5th of January 1793, appears to have been as follows: Supplement B. & C.

In 1793 - - £. 13,941,891. 2. 4¼.

1794 - - £. 13,909,492. 6. 11½.

In

In 1795, the Produce of these Taxes received at the Exchequer was - £. 13,338,327. 17. 2½.
but to this must be added 116,935. 2. 9
which was paid by the Receivers of the Customs, out of the Produce of that Year's Revenue, in Bounties to Seamen; the actual Produce of the Taxes for the Year 1795 was therefore - - - - - £. 13,455,262. 19. 11½.

In 1796, the Produce of these Taxes received at the Exchequer was £. 13,187,804. 9. 10¾.
but to this must be added, for Payment of Bounties to Seamen, - - - 52,881. 14. 6.
and also, for Payment of Bounties on Corn, - - 573,418. 4. 9.
The actual Produce of the Taxes for the Year 1796 was therefore - £. 13,814,104. 9. 1¾

Your Committee think it proper to observe, that the Stoppage of the Distilleries between June 1795 and November 1796, must have materially affected the Amount of that Part of the Produce which arises from the Duty on British Spirits. What the precise Deficiency occasioned by this Circumstance may be, it is not possible to state; but upon comparing the Produce of the Duties on British Spirits in 1796, with the Average Produce of the same Duties of 1793, 1794, and 1795, it appears that the Deficiency in 1796 is - - - - £. 557,793.

But

But as Your Committee thought that ſome Allowance ought to be made for the Increaſe of the Duty on Foreign Spirits during the Stoppage of the Diſtilleries, they proceeded to compare the actual Produce of the Duty on Foreign Spirits in 1796, amounting to £. 831,241. with the Average Produce in 1793, 1794, and 1795, amounting to £. 737,824, from which reſults an Exceſs of £. 93,427, in 1796, which Exceſs, ſubtracted from £. 557,793, being the Deficiency upon the Duty on Britiſh Spirits, leaves a Sum to be added to the Produce of theſe Taxes in 1796,
amounting to - - - £. 464,366.

Some Allowance, however, upon this computed Amount of the Loſs upon the Diſtilleries ſhould be made, in Conſideration of any Increaſe of Duties upon Beer which may have taken place within the ſame Period, and on that Account; but what the Amount of that Allowance may be, Your Committee have not the Means of aſcertaining.

Upon the Reſult of this Examination, Your Committee find the actual Average Produce of the Permanent Taxes for theſe Four Years to be
about - - - - £. 13,780,000

To which, if there be an Addition for the Deficiency occaſioned by the Stoppage of Diſtilleries, as eſtimated upon the Firſt Principle, it will be £. 13,919,000

and upon the Second - - - £. 13,896,000

Your Committee, adverting to the Eſtimate of the probable Produce of the Permanent Taxes made by the

Select Committee of 1791, upon an Average of the Three preceding Years, find it to have been - - - - £. 13,472,000

exclusive of any additional Allowance for the Taxes imposed in 1789, or for any probable Increase in the Produce of the Duties on Tobacco.

From this Sum must be deducted the Average Produce of the Taxes repealed in 1792, amounting, as appears by Papers laid before the House of Commons on the 10th and 15th February 1792, to about £.223,000. leaving a Sum of - - £. 13,249,000

Your Committee have also thought it proper to ascertain the Average Produce of the Permanent Taxes during the Four Years which immediately preceded the present war; and they find the same to have been, after allowing for the Deduction of the Shop Tax, and the Duties repealed in 1792, about * £.13,831,000.

Your Committee have the Satisfaction of observing, that the actual Produce of the same Taxes, on the

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* *N. B.* Produce in each of the Four Years:

1789, deducting Shop Tax - - - -	£. 13,374,000
1790, not deducting Arrears of Shop Tax -	14,072,000
1791, - - Ditto - - -	14,239,000
1792, - - Ditto - - -	14,412,000
* Total -	£.56,095,000
Deducting 3¼ Years of Produce of Taxes repealed in 1792 - - - - - - - -	770,000
Reduced Total -	£. 55,325,000
Annual Average upon 4 Years of Peace - -	£. 13,831,000

* Sic in Orig.

Average

Average of the Four Years of War (without making any Allowance for the Stoppage of the Diſtilleries) exceeds the Eſtimate formed in 1791 by above £. 530,000

and is below their Average Produce in the Four preceding Years of Peace only by - £. 50,000.

And making ſuch Allowance, on either of the Grounds above ſtated, it would exceed the ſaid Eſtimate of 1791, by about - - £. 650,000.

and exceed the ſaid Average Produce by more than - - - £. 60,000.

§ 2. YOUR Committee have next proceeded to examine the Produce of the ſeveral Taxes provided for defraying the increaſed Charge of the Public Debt, from the 6th of January 1793 to the 5th of January 1797; diſtinguiſhing the Produce of each Year.

Upon this Examination they find, that the Duties continued in 1793 produced,

In 1793	-	£. 247,638.	0.	0.
1794	-	£. 248,858.	10.	6.
1795	-	£. 202,385.	0.	0.
1796	-	£. 166,813.	0.	0.

That the Duties continued and impoſed in 1794 produced,

In 1794	-	£. 618,040.	13.	4½.
1795	-	£. 822,122.	9.	0¾.
1796	-	£. 818,868.	4.	7¼.

That the Duties impoſed in 1795 produced,

In 1795	-	£. 1,373,000.	9.	7.
1796	-	£. 1,332,794.	19.	4½.

And they find that the Duties impoſed 1796 had produced, on the 5th of Jan. 1797, £. 604,644. 9. 2½.

In ſtating the Produce of theſe ſeveral Taxes, Your Committee think it neceſſary to obſerve, that the Produce of New Duties within the firſt Year of their being impoſed, can ſeldom afford correct Means of eſtimating their real Productiveneſs. In ſome Inſtances, the Firſt Year has been more productive than ſubſequent Years; but, in general, the Firſt Year has been leſs productive; the Collection of moſt Duties not taking place before a conſiderable Part of the current Year has elapſed, and a conſiderable Part of the Produce of the Fraction of the current Year not being paid into the Exchequer till after the Termination of that Year, and the Modes of Collection not being brought at their Beginning to their greateſt Degree of Efficacy, an accurate Eſtimate of it cannot be made from the Amount of its Produce which appears upon the Exchequer Accounts.

Your Committee were, however, deſirous of examining how far the Produce of the Taxes impoſed in the Three Firſt Years of the War (of which alone, at preſent, your Committee have been enabled to form any adequate Judgment) appears ſufficient to defray the Charges of ſuch Part of the Public Debt as has been funded during the ſame Period. For this Purpoſe they have looked to the Year moſt diſtant from their Commencement, as affording, for the Reaſons above given, the beſt Means to judge of their Productiveneſs.

In 1793, they find, that the Annual Charge upon the Public, on Account of the Intereſt, Management, and £. 1 *per Cent.* upon the Debt funded in 1793, was - - - - £. 252,812.

The Produce of the Duties anſwerable for this Charge was, in the Year 1796, only - £. 166,813.

But

But Your Committee think it their Duty to obſerve, that this Produce muſt have been materially affected by the Stoppage of the Diſtilleries, which prevailed from June 1795 to November 1796.

If Addition were made to the preceding Sum, calculated upon the Principles adopted upon the ſame Subject under the Head of Permanent Taxes, according to the firſt of theſe Principles, it would be £. 81,820. and the Produce of the Duties in 1796 would be - - - £. 248,633.

Or, if made according to the Second Principle, the Addition would be £. 66,147. and the Total - - - £. 232,960.

In either Caſe it appears nearly equal to defray the Charges created in the Year 1793.

In 1794, the Annual Charge upon the Public, on Account of the Intereſt, Management, and £. 1 *per Cent.* of the Debt funded in 1794, appears to be - - - - £. 773,824.

The Produce of the Duties continued and impoſed in that Year, appears to have been, in the Year 1796 - - - £. 818,868.

An Obſervation ſimilar to that made upon the Year 1793, ariſes upon the Part of theſe Duties which was raiſed upon Spirits, ſo far as the ſame was affected by the Stoppage of the Diſtilleries.

The Addition to be made in this Reſpect, upon the Firſt Principle of Calculation, would be £. 85,668, and would make the whole Produce of theſe Duties about - - - £. 904,536.

The

The Addition to be made upon the Second Principle would be £. 38,428, and would make the total Produce about - - - £. 859,296.

It appears alſo that the Sum of £. 66,000 was received in 1795 for the increaſed Duty on Spirit Licences, upon which nothing appears to have been received in 1796.

In every View they appear to leave a conſiderable Surplus, after defraying the Charges of the Debt created in the Year 1794.

In 1795, the Annual Charge upon the Public, on Account of the Intereſt, Management, and £ 1. *per Cent.* upon the Debt funded in 1795, was - - - £. 1,227,415

The Produce of the Duties anſwerable for this Charge was, in the Year 1796 - - £. 1,332,794.

The former Obſervations upon the Duties impoſed on Spirits might here alſo be applicable; but as no adequate Judgment can be formed from the actual Receipt in 1795, it being the Firſt Year of their Commencement, your Committee have no Grounds for forming an Eſtimate upon the ſame Principles.

Supplement D. The New Duty upon Wine produced,

In 1795 -	£. 736,871. 0 0.
In 1796, only -	£. 432,689. 0. 0.

The Difference has probably ariſen partly from the Duty having been taken in 1795 upon the Stock in Hand, which ſwelled the Produce of that Year, and partly from the decreaſed Importation in 1796.

Eſtimating

Eſtimating, however, the Produce of theſe Duties only by the actual Receipt in 1796, they appear alſo to exceed, by a conſiderable Sum, the Charges of the Debt created in that Year.

In 1796, the Charge upon the Public, for the Intereſt, Management, and £. 1. *per Cent.* upon the Debt created, was - - - £. 1,851,226.

The actual Receipt at the Exchequer of the Duties impoſed in that Year, was, on the 5th of January 1797, - - - £. 604,644.

Your Committee, for many of the Reaſons above aſſigned, do not think it poſſible for them at preſent to form, upon ſimilar Grounds, an Eſtimate of a whole Year's Produce of the Duties impoſed in 1796; neither do they think it adviſeable to delay this their Firſt Report, by entering into any detailed Examination of the Particulars; they feel it, however, their Duty to obſerve, that no adequate Judgment can be formed of the future Produce of theſe Taxes from the actual Receipt at the Exchequer at the above-mentioned Period.

They have ſubjoined to this their Firſt Report, a Statement of the Dates at which the ſeveral Taxes impoſed in the Year 1796 commenced, and ſuch other Documents as have been laid before them upon this Subject. Supplement E.

III.

UNFUNDED DEBT, AND DEMANDS OUTSTANDING.

YOUR Committee have next proceeded to examine and ſtate the Amount of the Unfunded Debt, and Demands outſtanding on the 5th of January 1797; under the Heads of Exchequer, Treaſury, Army, Barracks, Ordnance, and Navy, as ſtated by the reſpective Offices, in the ſeveral Accounts annexed; reſerving to themſelves the Liberty of ſtating, in any future Report, any further Information or Obſervations thereupon, which a more detailed Inveſtigation may enable them to lay before the Houſe. They have diſtinguiſhed under each Head;—1ſt. What Part of the Unfunded Debt has been provided for;—2d. What Part, although provided for by the Grants of former Years, had not been paid on the 5th of January 1797, by Reaſon of the Conſolidated Fund not having produced the Surplus at which it was eſtimated,—and 3dly, what Part appears at preſent to be unprovided for.

§ 1. THE Unfunded Debt of the Exchequer conſiſts, 1ſt. Of Bills which may be conſidered as provided for; *viz.* Bills ſtanding out undiſcharged for Land and Malt Taxes of the Years 1795, 1796, and 1797, amounting in the Whole to - £. 5,682,000.

Upon this Matter Your Committee obſerve, that although they are obliged to ſtate this Sum as Part of the Exchequer Bills ſtanding out undiſcharged, and as having the Appearance of an Unfunded Debt, yet that it,

it consists principally of an Anticipation (in the usual Form) of the Land and Malt Taxes already voted by Parliament, which will be re-paid by the Produce of those Taxes in the regular Course of their Collection; the only Part of it which can with any Propriety be called an Unfunded Debt, arises from the Deficiencies of Land and Malt; these Deficiencies are constituted by the Interest due upon the Bills, and by the Difference between the Amount of the Sums advanced by the Bank upon these Taxes, at a computed Amount of £. 2,750,000 *per Annum*, and the actual Receipt upon these Taxes in each Year at the Exchequer, after the usual Deductions for Collection, Payments to Militia, &c. and they have uniformly made a Part of the Annual Charge, under the Head of Supply. Supplement F.

2d.—The Second Description of Unfunded Debt of the Exchequer, is composed of certain Sums provided for out of Funds which, upon the 5th of January 1797, were insufficient for this Purpose, *viz.*

Exchequer Bills then standing out undischarged upon the Land Tax of 1794	£. 141,000.
Malt Tax of 1794 - - -	196,000.
	£. 337,000

which Sum was the Total Deficiency of the Land and Malt Taxes of the Year 1794, at the Time of settling the Account of that Year with the Bank.

Of the same Sort, is the Amount of Exchequer Bills issued under an Act of Parliament for raising a certain Sum of Money towards the Supply *Anno* 1795 - - - - £. 368,000.

And alſo the Amount of Bills iſſued under an Act for granting £. 2,895,000 out of the Conſolidated Fund *Anno* 1795 - - - *£. 1,154,000

And alſo the Amount of Bills iſſued under an Act for granting £. 3,500,000 out of the Conſolidated Fund *Anno* 1796 - - - £. 1,323,000

3dly. Two Articles of the unfunded Debt of the Exchequer appear at preſent to be unprovided for; *viz.*

The Amount of Exchequer Bills iſſued under an Act for the Relief of the Merchants trading to, and Planters in the Iſlands of Grenada and St. Vincent - - - - £. 73,000.

And under the Act for raiſing £. 2,500,000 by a Vote of Credit *Anno* 1796 - £. 1,110,600.

It appears therefore that the Exchequer unfunded Debt provided for, is - - £. 5,682,000.

The Part which was, on the 5th of January 1797, inſufficiently provided for - - - - 3,182,600.

And the Remainder which is unprovided for, - - - 1,183,600.

Total - £. 10,048,200.

Supplement G.

§ 2. THE outſtanding Demands upon the Treaſury conſiſted, on the 5th of January 1797;——

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* *N. B.* In this Sum is included the Sum of £. 1,023,000, ſtated by the Chancellor of the Exchequer (for Re-payments to the Bank) as Part of the Supply for the Year 1797.

Of

Of Articles voted in 1796, and provided for out of Funds which, upon the 5th of January 1797, were insufficient for this Purpose £. 102,012. 6. 1¾.

And of other Articles, appearing at preſent to be unprovided for, amounting to - 370,144. 16. 2¾.

Total - £. 472,157. 2. 4½.

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§ 3. THE Treaſury Bills paid at the Bank, previous to the 5th of January 1797 £. 1,186,415. Supplement H.

Thoſe accepted before, but paid ſince, *viz.* - - - - - 547,000.

And the Warrants for Army Service due and undue on 5th January 1797, appear to be ſeverally unprovided for, and amount to - - - 355,054.

Total - £. 2,088,469.

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§ 4. THE Extraordinary Expences of the Army incurred, and paid by the Paymaſter General from the 25th December 1795 to the 24th December 1796, both incluſive, appear to be unprovided for, and amount to - - - - £ 3,387,476. 6. 6. Supplement I.

Theſe Extraordinaries have heretofore been uſually ſtated as Part of the Supply for the Year ſubſequent to that in which they were incurred and paid.

But it is neceſſary to obſerve, that this Sum, when voted, will afford the Means of paying the Sum of £. 1,583,243. Supplement K.

£. 1,583,243. which appears to have been an outſtanding Demand for Army Services on 5th of January 1797.

Supplement L. In like Manner the Sum of £. 150,780, being a Demand outſtanding in Part of the Sum of £. 290,000, voted by Parliament for the Erection of permanent Barracks, would be re-paid out of theſe Army Extraordinaries when voted.

Supplement M. § 5. IN the Barrack Department there is an outſtanding Demand unprovided for, of £. 288,048.

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§ 6. IN the Ordnance there appears to be an outſtanding Demand, of which £. 136,780. 4. 3. is ſtated to have been unprovided for, the Remainder having been already granted in this Seſſion of Parliament; but in the preſent View of this Subject, the Whole may be conſidered as unprovided for £. 717,741. 0. 1.

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§ 7. THE Unfunded Debt of the Navy unprovided for, is £.4,610,246. 14. 4.

But your Committee obſerve, that from the Delay in calling for Payment of many of the Charges of which this Debt is compoſed, a floating Arrear, to a very conſiderable Extent, may generally be expected to ſubſiſt, according to the Nature and Extent of this Service.

§ 8. TWO further Demands are alſo to be ſtated here as unprovided for, *viz.*

Hanoverian Troops	-	£. 83,603. 12. 7.
Brunſwick, Ditto	-	7,570. 11. 6¾.
		£ 91,174. 4. 1¾.

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§ 9. TOTALS of the Unfunded Debt.

1ſt. Charged on Funds which were inſufficient on the 5th January 1797 - £. 3,284,012 6. 1¾.

2d. Unprovided for - 12,736,900. 0. 3½.

£. 16,020,912. 6. 5¼.

3d. Provided for, being the Anticipation, in the uſual Form, upon the Land and Malt Taxes £. 5,682,000. 0. 0.

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§ 10. YOUR Committee have thought proper to compare the Unfunded Debt and Demands outſtanding on the 5th of January 1797, and the Unfunded Debt and Demands outſtanding on the 5th of January 1793, with a View to aſcertain the Increaſe of this Deſcription of Debt during the War, and they find that the Unfunded Debt and Demands outſtanding on the 5th of January 1793, conſiſted of the following Articles:

1. Exchequer Bills	-	£. 5,500,000.	0. 0.
2. Treaſury Account	-	685,936.	1. 5.
3. Army Services unſatisfied		641,176.	0. 0.
4. Ordnance - Ditto	-	81,025.	5. 8.
5. Navy Debt - -	-	3,344,397.	3. 5.
		£. 10,252,534.	10. 6.

Supplement N.

Supplement O.

For

For the Anticipations, in the uſual Form, upon the Land and Malt Taxes - - - £. 2,765,000. 0. 0.

And alſo Exchequer Bills, by an Act for raiſing a certain Sum of Money towards defraying the Public Expences occaſioned by the Augmentation of his Majeſty's Forces, which were provided for by the Taxes upon the Spaniſh Armament - - 1,213,000. 0. 0.

§ 11 YOUR Committee think proper to obſerve in this Place that (beſides what may be due to the Public upon Monies impreſſed, and Balances from Public Accountants *) the following Sums have been advanced by Way of Loan, and now remain due to the Public:

Advance by Way of Loan to the Emperor £. 1,420,000.

Ditto, for Relief of the Iſlands of Grenada and St. Vincent - - - £. 910,000.

Ditto paid on Bills drawn by the Treaſurers of the ſaid Iſlands, for the Purchaſe of Proviſions, &c. - £. 140,000.

Remitted in Specie to Ireland - £. 52,500.

And a further Sum of £. 600,000 is propoſed to be advanced to the Planters of Grenada and St. Vincent, included in the Statement of the Supply for the preſent Year - - £. 600,000.

IV. ESTIMATES.

* For which ſee the Accounts ſtated in the ſeveral Branches of Revenue, the Cuſtoms, Exciſe, Land Tax, Aſſeſſed Taxes, Stamps, &c.

IV.

ESTIMATES.

YOUR Committee have next proceeded to examine and ſtate the expected Total Amount of the Public Expences for the Year ending the 5th January 1798, as far as the ſame can now be aſcertained or eſtimated by the ſeveral Offices, and they find the Eſtimates are as follow, *viz.*

1ſt. Navy - - £. 12,935,496. 0. 0.

In this Eſtimate no future Charge is included for Neutral Cargoes, as the Value has not yet been aſcertained by the Aſſeſſors appointed by the Admiralty Court.

2d. Army,

Ordinary Expences - £. 6,897,958. 5s.	11,034,958. 5. 0.	
Extraordinaries for 1797. 4,137,000. 0.		

The Extraordinaries of the Army for the Current Year appear now to be brought forward, for the Firſt Time, by Way of Eſtimate, having always conſtituted a Part of the Charge of the ſucceeding Year.

3d. Barracks - - -	449,076. 0. 0.	Supplement P.
4th. Ordnance - -	1,321,024. 17. 6.	
5th. Miſcellaneous Services -	1,149,843. 17. 6.	Supplement Q.

In this Sum are included £. 600,000 propoſed to be lent

to

to Perſons connected with, and trading to the Iſlands of Grenada and St. Vincent, and alſo a further Sum of £. 464,920. 17. 6. for Articles which it has been uſual to pay in the Firſt Inſtance out of the Civil Liſt, and to propoſe afterwards to Parliament to vote a Sum ſufficient to re-pay what has been ſo advanced.		
6th. A Sum, upon Account, for making temporary Advances by Way of Loan, for the Service of the Emperor	500,0000.	0. 0.
The following Articles were ſtated by the Chancellor of the Exchequer as Part of the Supply for the Year 1797, *viz.*		
7th. Deficiency of Land and Malt - - -	350,000.	0. 0.
8th. Commiſſioners for National Debt - -	200,030.	0. 0.
Add to theſe a Vote of Credit, which Your Committee are informed is intended to be propoſed to Parliament	2,500.000.	0. 0.
	£. 30,440,398.	11. 8.

The Re-payments to the Bank, of £. 1,023,000, ſtated by the Chancellor of the Exchequer as Part of the Supply for 1797, are omitted here, as having been included in the Sum of £. 1,154,000, ſtated to be a Part of the Unfunded Debt of the Exchequer, not ſufficiently provided for on the 5th of January 1797.

V. WAYS

Supplement (A.)

AN ACCOUNT of the different PUBLIC FUNDS of which the PUBLIC FUNDED DEBT conſiſts; diſtinguiſhing the TOTAL of the CAPITAL STOCK created thereby, and of the ANNUAL INTEREST or ANNUITIES thereon, and of the ANNUAL CHARGES of MANAGEMENT upon each, as the ſame ſtood on the 5th Day of January 1797, and alſo as the ſame now ſtands.

	Principal DEBT.			ANNUAL INTEREST and ANNUITIES for Terms of Years.			Charges of MANAGEMENT.			ANNUAL CHARGE upon the Conſolidated Fund by Act 26 Geo. III. and Annuity at £. 1 per Cent. upon Capitals, created ſince 5th Jan. 1793, payable to the Commiſſioners for reducing the National Debt.		
EXCHEQUER.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s	d.
Annuities for Long and Short Terms, and Annuities on Lives	—	—		225,677	16	7¼	4,780	6	8			
SOUTH SEA COMPANY.												
On their preſent CAPITAL at £. 3 per Cent. - - -	24,065,084	13	11½	721,952	10	9	14,022	3	2			
CHIEF CASHIER of the SOUTH SEA COMPANY.												
Annuities at 3 per Cent. Anno 1751. - - - -	1,919,600	0	0	57,588	0	0	635	4	4½	1,000,000	0	0
BANK OF ENGLAND.												
On their ſeveral CAPITALS at £. 3 per Cent. - - -	11,686.800	0	0	350,604	0	0	5,898	3	5			
CHIEF CASHIER of the BANK of ENGLAND.												
Annuities at 3 *per* Cent. granted A° 1726 - - -	1,000,000	0	0	30,000	0	0	450	0	0			
- - £.3 *per* Cent. Conſolidated - - - -	173,179,696	5	1¼	5,195,390	17	9	72,366	15	11¾	658,500	0	0
- - Reduced - - - - -	47,899,698	16	4	1,436,990	19	3	19,446	12	3½	63,750	0	0
- - £.4 *per* Cent. Conſolidated - - - -	41,500,000	0	0	1,660,000	0	0	18,446	17	0	87,500	0	0
- - £.5 *per* Cent. - - - - -	25,820,491	3	10	1,291,024	11	1	11,619	4	4½	79,504	19	4
Annuities for 99, 98, 80, 78, 77, 75½, 69¼, 66¼, 65¼, 64¼, and 63¾ Years, granted Annis 1761, 1762, 1780, 1782, 1783, 1784, 1790, 1794, 1795, 1796 - - -	—	—		932,114	5	10	10,486	5	8¼	33,900	0	0
- - for 10, 30, 29, and 18¾ Years, granted Annis, 1777, 1778, 1779, and 1790 - - - - -	—	—		443,333	0	11	4,662	2	9½			
TOTAL DEBT, as it ſtood on 5th January 1797 - - £.	327,071,370	19	2¾	12,344,676	2	2¼	162,813	15	9	1,923.154	19	4
Carried over - - -	327,071,370	19	2¾	12,344,676	2	2¼	162,813	15	9	1,923,154	19	4

V.

WAYS and MEANS.

YOUR Committee find that the Ways and Means already propoſed for the Year 1797, conſiſt of,

Articles voted, *viz.*

Land and Malt - - -	£. 2,750,000
Loan - - - - - -	18,000,000
Surplus of Grants - - - -	420,000
	£. 21,170,000

And of Articles eſtimated, *viz.*

Growing Produce of the Conſolidated Fund - - - -	£. 1,075,000
Exchequer Bills - - -	5,500,000
Lottery - - - -	200,000
Total -	£. 27,945,000

VI.

REDUCTION OF PUBLIC DEBT.

YOUR Committee have further proceeded to ſtate an Account of the Progreſs that has been made in the Reduction of the Public Debt ſince the 5th of July 1786, of the Sums now Annually applicable thereto, and of the further Progreſs which may be expected to be made, as far as the ſame can be at preſent aſcertained, in the Reduction of the Debt now exiſting.

§ 1. YOUR Committee have great Satisfaction upon this Subject, in contemplating the large Means which are now Annually employed for the Reduction of the Public Debt, and the conſiderable Progreſs which has been already made towards that important End.

The Annual Sum now applicable to that Purpoſe appears to amount to - £. 3,359,799. 6. 2.

Conſiſting of the following Heads:

Charged upon the Conſolidated Fund in 1786 - - -	£. 1,000,000
Annual Grant - - -	200,000
Intereſt of Capital bought - -	700,026
Annuities expired or fallen in - -	118,361
Amount of the 1 £. *per Cent.* created during the War - -	1,341,411
	* £. 3,359,799

The Capital Stock purchaſed by the Application of the ſeveral Sums appears to have been, on the 16th of March 1797 - - - £. 23,334,200

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§ 2. THE further Progreſs to be made in the Reduction of the Debt has been calculated, by Order of the Commiſſioners, according to the Operation of the Annual Million, the Intereſt of the Stock redeemed by it, the Amount of expired and unclaimed Annuities, and an Annual Sum of Two Hundred Thouſand

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* The ſeemingly Error in this Sum Total ariſes from caſting up the Shillings and Pence, which are not brought forward in the Body of the Report.

Pounds

Pounds in Aid of this Fund, granted by Parliament, as applied to the Reduction of the Debt which exiſted before the War, and conſidered as then amounting to the Sum of Two Hundred and Forty Millions.

Theſe Calculations, of Courſe, depend upon the different Prices at which the ſeveral Stocks in which the Fublic Debt conſiſts may happen to be purchaſed.

The earlieſt Date, according to theſe Calculations, at which the Whole of the Debt that exiſted prior to 1793, and taken at Two Hundred and Forty Millions, would be cancelled, is 33 Years, from the 1ſt February 1797; and even the moſt remote Date at which it would be cancelled does not exceed 54 Years.

Your Committee have ſubjoined to this Part of their Report Copies of theſe ſeveral Calculations.*

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§ 3. YOUR Committee obſerve, that the ſaid Calculations relate only to the Progreſs which will be made, upon different Data, in the Reduction of the Debt exiſting before the War, by the Application of the Funds provided for that Purpoſe.

The Reduction of the Debt which has been incurred during the War, depends upon different Conſiderations. The Amount of the Sinking Fund applicable thereto, including the £. 1 *per Cent.* on Account of the Loan and Bills funded in the preſent Seſſion amounts to - - - £. 1,341,411.

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* In the Appendix to the Folio Edition of the Reports preſented to the Houſe of Commons, there are ſeveral large Scales of Calculations for reducing the Debt at the above Periods.

The

The Dividend on the Stock purchaſed thereby is - - - £. 77,068

The Total Amount of the new Sinking Fund was - - - £. 1,418,479.

The Capital of the new Debt, to the Reduction of which this Sum is applicable, is - - £. 130,665,896.

In order to give the Houſe fuller Information upon this Part of the Subject, your Committee have called for further Calculations; but in the mean time they think it neceſſary to obſerve, that the new Sinking Fund appears to bear a much larger Proportion to the new Debt, than the old Sinking Fund, with its Accumulations, the Annual Grant of Two Hundred Thouſand Pounds, and the Annuities expired, does at the preſent Moment to the old Debt: And that the old Sinking Fund, after reaching the Sum of Four Millions, is no longer made applicable by Law to the Diſcharge at Compound Intereſt of what may then remain of the old Debt; but the Operation of the new Sinking Fund is to continue at Compound Intereſt till the new Debt ſhall be totally extinguiſhed.

March 31ſt, 1797.

Supplement (A.) *Continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	327,071,370	19	2¾	12,344,676	2	2¼	162,813	15	9	1,923,154	19	4
FUNDED during the preſent Seſſion of PARLIAMENT.												
NAVY, VICTUALLING, and TRNSPORT BILLS.												
Annuities at 5 *per* Cent. added to 5 *per* Cent. Conſol. Annuities	2,024,228	18	9	101,211	8	11	910	18	0	20,242	5	9
- - - 4 *per* Cent. added to 4 *per* Cent. - Do - -	764,861	5	10	30,594	9	0	344	3	9	7,648	12	3
- - - 3 *per* Cent. added to 3 *per* Cent. - Do - -	16,437,273	1	0	493,118	3	10	7,396	15	5	164,372	14	7
EXCHEQUER BILLS.												
Annuities at 5 *per* Cent. added to 5 *per* Cent. - Do - -	270,202	4	8	13,510	2	2½	121	11	10	2,702	0	5
- - - 4 *per* Cent. added to 4 *per* Cent. - Do - -	104,432	5	8	4,177	5	10	46	19	11	1,044	6	5
- - - 3 *per* Cent. added to 3 *per* Cent - - -	1,999,699	4	4	59,990	19	6	899	17	3	19,990	19	10
Annuities at 5 *per* Cent. by Act 37 Gij. Tij. Rs. - - -	20,250,000	0	0	1,012,500	0	0	9,112	10	0	202,500	0	0
TOTAL PRINCIPAL DEBT, as it now ſtands - -	368,922,067	19	5¾	14,059,778	11	5¾	181,646	11	11	2,341,661	18	7
				181,646	11	11						
				2,341,661	18	7						
Total ANNUAL CHARGE of the PUBLIC FUNDED DEBT -	-	-	- £.	16,583,087	1	11¾						

Memorandum:

The CAPITALS funded during the preſent Seſſion of Parliament not as yet appearing complete at the Exchequer, that Part of the above Account has been obtained from the Bank of England, at the particular Direction of the Select Committee, that the Whole of the Public Debt might appear at one View.

Exchequer,
the 27th Day of March 1797.

First Report.

		5t
Brought forward - - -		12,1
INCIDENTS.		
Consolidated Letter Money 1787 - - - - - -		1
Do - Salt - - - - - - - -		3
Seizures 25th October 1760 - - - - - - -		
Profers - - - - Do - - - - - - -		
Letter Money - - Do - - - - - - -		2
Do - - after deducting £. 40,000 *per An.* being the computed Increase of that Revenue by Reason of the Restriction in Franking, pursuant to Act 35 Geo. III. applicable towards defraying the additional Charge created *Ao* 1795 - - - - - -		
Alum Mines - - - - - - -		
Compositions - - - - - - -		
Rent of a Light House - - - - - -		
Alienation Duty - - - - - - -		
6*d. per Lib.* Deduction on Pensions, 24th June 1721 - - - - -		
1*s.* Do - Do - - on Salaries, 5th April 1758 - - - -		
Houses and Windows, 1766 - - - - - -		3
Inhabited Houses, 1779 - - - - - -		1
Hawkers and Pedlars, 1710 - - - - -		
Hackney Coaches and Chairs, 1711 - - - - -		
Do - - - - - Do - - - - -		
Male Servants, 1785 - - - - - - -		
Horses - - Do - - - - - - -		1
Four-Wheeled Carriages, Do - - - - - -		1
Two-Wheeled Do - Do - - - - - -		
Arrears of Female Servants, Do - - - - -		
Do - Waggons, Do - - - - - -		
Do - Carts, - Do - - - - - -		
Do - Shops, - Do - - - - - -		
Do - Houses and Windows, 1747 - - - - -		-
Do - Do - - - - 1758 - - - - -		-
Do - Men Servants, 1777 - - - - -		
First Fruits of the Clergy - - - - -		
Tenths - - Do - - - - - -		
	£.	1,7
Total of CUSTOMS, EXCISE, and STAMPS - - -		12,1
GRAND TOTAL - - - - -	£.	13,9

Exchequer, the 17th Day
of March 1797.

(B.) *Continued.*

	Year ending 5th January 1794.			Year ending 5th January 1795.			Year ending 5th January 1796.			Year ending 5th January 1797.		
	12,145,783	17	5	12,028,905	11	10	11,586,530	14	6½	11,259,340	18	6
-	156,000	—	—	156,000	—	—	159,000	—	—	156,000	—	—
-	387,435	17	7½	417,144	3	6½	387,244	13	7	406,386	14	7½
-	14,066	18	6	27,407	3	7¾	22,315	4	4¼	10,282	2	—
-	610	1	7	628	10	3	642	1	3	640	3	7
-	250,000	—	—	291,029	18	1						
of												
to												
ge												
-	-	-	-	—	—		230,000	—	—	295,000	—	—
-	960	—	—	480	—	—	960	—	—	960	—	—
-	1	16	8	2	—	—	1	13	4	2	6	8
-	6	13	4	6	13	4	6	13	4	6	13	4
-	2,040	18	8	2,530	15	4	1,924	8	8			
-	46,342	—	—	44,626	—	—	46,951	—	—	46,525	—	—
-	33,470	4	1½	31,985	—	9	31,755	17	5	29,643	16	4
-	335,084	19	6½	327,826	9	7½	315,473	17	10	355,983	8	10¼
-	134,727	18	10¾	147,944	4	7	136,807	15	4¼	148,435	4	10¼
-	3,363	12	6	2,609	6	4	3,349	18	10	3,910	—	—
-	12,100	13	3	11,000	—	—	11,000	—	—	11,500	—	—
-	13,116	—	—	13,000	—	—	12,800	—	—	13,700	—	—
-	88,544	6	2	93,926	7	2¾	87,075	14	6¾	96,679	18	1
-	109,338	8	4¼	110,884	18	7½	101,857	13	7¼	126,803	—	6¼
-	149,950	4	2¾	151,899	7	—½	147,038	11	—	164,982	1	5½
-	30,657	17	8¼	31,553	8	3¾	40,921	14	10½	45,316	3	2¼
-	7,217	11	6½	2,409	9	2½	176	18	4¼	1,240	17	1
-	3,299	4	4¾	674	7	10½	120	8	10½	6	—	10
-	3,301	—	6½	1,351	9	—	98	11	10¼	742	18	—
-	47	12	4½	118	13	8						
-	--	—		—	—		—	—		2	8	—
-	—	—		—	—		—	—		—	13	3
-	549	14	2½	—	—		9	9	—	3	15	—
-	3,958	1	11¼	3,630	—	9¼	4,305	14	1½	3,771	11	5
-	9,915	8	9¾	9,918	7	11	9,959	3	1½	9,938	14	3¾
£.	1,796,107	4	11¼	1,880,586	15	1½	1,751,797	2	8	1,928,463	11	4¾
-	12,145,783	17	5	12,028,905	11	10	11.586,530	14	6½	11,259,340	18	6
£.	13,941,891	2	4¼	13,909,492	6	11½	13,338,327	17	2½	13,187,804	9	10¾

An ACCOUNT of the Total Net Produce paid into the Exchequ
have amounted to £. 1,000, or more, from the

	1794
	£.
Consolidated Duties	728,762
Insurance 1782	125,051
Burials, &c. 1783	3,779
Bills of Exchange 1783	115,146
Receipts 1783	43,948
Hats, 1784	12,727
Plate, 1784	25,920
Stage Duty, &c.	191,488
Medicine, 1785	12,199
Game, 1785	29,209
Attornies, 1785	24,889
Pawnbrokers, 1785	4,114
Glove, 1785	6,071
Perfumery, 1786	4,347
Adl Duties in Scotland, 1786	1,387
Adı Game, 1791	12,994
Bills of Exchange, 1791	—
Receipts, 1791	—
Attornies, 1794	—
Hair Powder Certificates, 1795	—
Adı Stamps, 1795	—
Adı Receipts, 1795	—
Sea Policies, 1795	—
Legacies, 1796	—
Hats, 1796	—
Apprentice Duty	6,900
£.	1,348,939

Stamp Office,
March 22d 1797.

Exchequer of the DUTIES arising from the STAMP REVENUE, that om the 6th of January 1793 to the 5th of January 1797.

1794.			1795.			1796.			1797.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
28,762	14	10	764,015	9	1	756,367	11	5	747,699	13	1
25,051	5	3	127,307	2	0	131,119	11	0	136,236	8	11
3,779	5	6	3,295	0	1	3,959	15	6			
15,146	15	1	110,845	7	8						
43,948	7	4	42,649	4	2						
12,727	15	1	8,355	4	11	6,543	13	8			
25,920	17	8	23,637	17	1	25,607	12	5	28,513	3	5
91,488	5	2	202,884	18	0	196,691	6	2	204,061	10	3
12,199	0	2	12,483	16	1	12,095	8	7	11,673	4	10
29,209	8	0	38,931	11	8	42,768	12	3	36,262	3	8
24,889	11	7	25,011	13	6	26,533	19	2	26,029	10	0
4,114	16	4	4,571	0	11	4,078	16	11	4,598	2	10
6,071	16	1	3,778	18	3						
4,347	4	10	3,787	2	3	2,382	0	0	2,162	6	8
1,387	18	4	1,755	8	0	1,441	10	9	1,351	10	0
12,994	8	11	17,523	1	3	16,495	9	2	14,831	1	4
—	—		—	—		128,812	2	10	132,778	19	1
—	—		—	—		43,431	6	0	44,772	4	8
—	—		12,021	9	0	16,200	13	6	20,037	2	9
—	—		—	—		193,252	15	0	184,216	3	0
—	—		—	—		16,669	15	8	48,465	13	7
—	—		—	—		5,333	0	0	7,094	6	1
—	—		—	—		33,861	19	0	97,109	4	1
—	—		—	—		—	—		7,493	0	0
—	—		—	—		—	—		2,272	0	0
6,900	1	11	7,457	7	11	6,573	0	3	6,756	9	11
348,939	12	1	1,410,311	11	10	1,670,219	19	3	1,764,413	18	2

Supplement

An ACCOUNT of the Total Net Produce paid into the Exchequer

Supplement (D.)

An ACCOUNT of the Quantity of WINE imported into, and exported from GREAT BRITAIN, with the Quantity retained for HOME CONSUMPTION, in the Four Years preceding the 5th January 1797; diſtinguiſhing each Year.

YEARS.	IMPORTED.			EXPORTED.			Retained for HOME Conſumption.		
	Tuns.	Hhd.	Gall.	Tuns.	Hhd.	Gall.	Tuns.	Hhd.	Gall.
—1793—	22,788	3	40	2,756	0	40	20,032	3	0
—1794—	27,868	2	49	2,650	3	14	25,217	3	35
—1795—	32,033	1	37	1,656	3	22	30,376	2	15
—1796—	19,079	1	38	3,679	2	58	15,399	2	43

Inſpector General's Office,
Cuſtom Houſe, London,
March 27th 1797.

Supplement (E.)

An ACCOUNT of the Groſs Aſſeſſment of the ADDITIONAL DUTIES on HORSES, and of the NEW DUTIES on HORSES and DOGS, and of the TEN PER CENT on ASSESSED TAXES, impoſed by ſeveral Acts of Parliament paſſed in the 36th Year of His Majeſty; deducting the probable Charges of Management.—For England and Wales.

	GROSS ASSESSMENT.		
	£.	s.	d.
Additional Duties on Horſes —	105,842	2	5½
New Duties on Horſes —	90,772	6	6
Duties on Dogs (¾ of a Year) —	67,915	5	11
Ten per Cent. on Aſſeſſed Taxes —	137,122	14	2¼
	401,652	9	0¾
Charges of Management —	10,878	1	6
£.	390,774	7	6¾

As no additional Officers were appointed upon theſe Duties being impoſed, the Charges of Management are only 6½*d.* in the Pound.

Office for Taxes,
22d March 1797.

Supplement (F.)

An ACCOUNT of the Groſs Charge on the LAND TAX within the Audits of WILLIAM HENRY COOPER and FREDERICK GREY COOPER, (Sons of the Right Honourable Sir GREY COOPER, Bart.) HENRY SHELLEY, Eſq; and THOMAS JOHNES, Eſq; for the Years 1792, 1793, 1794, 1795, 1796, as far as the ſame can be made up; with Deductions therefrom, and actual Payments made into the Exchequer.

YEARS.	Amount of Groſs Charge.	Poundage to Collectors.	Poundage to Clerks to Commiſſioners.	Poundage to Receivers General.	Payments for apprehending Deſerters.	Payments for Militia.	Payment for Bounties on Hemp and Flax.	Payments made into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1792	1,989,664 16 2¼	24,781 15 6	12,391 2 10½	16,211 14 2	750 0 0	148,008 9 4¼	11,388 7 6	1,776,133 6 9½
1793	1,989,689 9 8¼	24,835 3 10½	12,417 11 11¼	16,246 6 1	1,618 0 0	16,730 4 9	7,963 4 8	1,908,878 18 4½
1794	1,989,651 13 10	24,826 19 6	12,413 9 9	16,241 0 0	2,540 0 0	10,379 7 0	6,984 2 1½	1,910,946 18 5½
1795 } 1796 }	About One Half of the Receivers Accompts for the Year 1795, not yet rendered or made up; and the Year 1796 does not expire till the 24th March 1797.							

Supplement (G.)

AN ACCOUNT of tho OUTSTANDING DEMANDS at the Treasury on the 5th of January 1797.

OUTSTANDING DEMANDS on the 5th January 1797.	£.	s.	d.
For the Civil Establishments of the American Colonies for 1796	20,219	5	0
For the African Company — — — —	20,000	0	0
For the Levant Company — — —	5,000	0	0
For the Board of Agriculture — — —	2,000	0	0
For the British Museum — — —	1,500	0	0
For the Clerks at the Exchequer, for directing and paying the Orders for American Sufferers — — —	1,160	0	0
For the Expence of preparing and drawing the Lottery Anno 1796 — — — — —	10,500	0	0
To complete £. 473,979. 3s. 4¾d. to replace Payments out of Civil List — — — —	33,529	4	10½
For American Sufferers *per* Acts 28th and 30th Geo. III. —	8,103	16	3½
For Repayment of Issues out of Civil List — —	275,514	7	11½
The above Services have been voted.	£. 377,526	14	1½
SERVICES to be provided for.			
For John Farhill, Esqr, Secy to Commrs for reducing the National Debt. — — — —	796	19	6
To John Wilmot, Esqr, for a Clerk to superintend the Office for American Claims — — — —	110	0	0
For the French Clergy and Laity for November and December 1796 — — — — —	31,000	0	0
To Duncan Campbell, for confining Convicts, to 12th October 1796 — — — —	3,033	4	0
To James Bradley, - - - Do - - - - - to 20th December 1796 — — — —	9,628	12	6
For Repairs of the Fleet Prison — — —	4,515	8	1
For Do - of the King's Bench Prison — —	5,672	3	3
On Account of Prosecutions by Solicitor of the Mint —	1,461	15	6
For Officers of the House of Lords, for Attendance on the Trial of Mr. Hastings — — — —	2,806	8	0
For the Salary of the Chief Justice of Newfoundland —	693	15	0
Bills drawn from or on Account of the Settlement of N. So Wales	31,825	14	1
For Expences in consequence of the Alien Bill — —	1,740	9	0
Excess of Foreign Secret Service — — —	1,345	19	3
	£. 472,157	2	4

Memm.

The Deficiences of the Land and Malt 1794, are not included here, as they are inserted in the Accompt of the Unfunded Debt and Outstanding Demands at the Exchequer.

Nor the Bills of Exchange drawn on the Lords Commissioners of His Majesty's Treasury, as they are included in a separate Accompt made up here this Day.

Treasury Chambers, Whitehall
March 18th 1797.

Supplement (H.)

An ACCOUNT of WARRANTS for Army Services due and unpaid on the 5th of January 1797, and of TREASURY BILLS due to the Bank on that Day; and alſo of TREASURY BILLS which had been accepted on the 5th of January, but had not then been paid.

	£.
Extraordinary Warrants and Contingencies to General and Staff Officers — — — —	58,876
For Colonels of Regiments, to provide Knapſacks, Accoutrements, &c. — — — —	20,396
For Cloathing for Augmentations to different Corps —	14,409
Allowances for Loſſes of Cloathing, Baggage, &c. belonging to Officers on Service — —	79,859
For Bat, Baggage, and Forage Money — —	27,708
For Camp Contracts in England, in 1796 — —	23,254
For Camp Equipage — — —	20,656
For Accompts outſtanding, to complete Pay of Volunteer Corps, for Levy Money and Subſiſtence of ſundry Corps of Fencibles, and for various other Services —	109,896
	£. 355,054
Treaſury Bills paid at the Bank previous to 5th January 1797 — — — —	1,186,415
Do - - - paid at the Bank, ſince the 5th of January 1797, which had been accepted previous to that Day	547,000
	£. 2,088,469

Treaſury Chambers, Whitehall,
March 18th 1797.

Supplement (I.)

ACCOUNT of EXTRAORDINARY EXPENCES of the ARMY incurred and paid by the Right Honourable the Paymaſter General of HIS MAJESTY'S Forces, from the 25th of December 1795 to the 24th of December 1796, both incluſive; and not provided for by Parliament.

	£.	s.	d.
Victualling — — — —	23,466	11	2
Bills of Exchange drawn by ſundry Perſons —	3,432,780	19	4
Expences in Nova Scotia and Canada — —	93,692	2	2
Pay, &c. of ſundry Black Corps, &c. —	91,661	1	0
Pay of Sundry Officers, &c. — — —	27,843	3	0
Bread, Forage, &c. for Home Encampments —	178,038	11	1
Bât, Baggage, and Forage — — —	98,616	1	0
To the Barrack Department for Coals, Candles, Beer, Forage, &c. — — —	619,977	6	11
Hoſpital Bedding, Camp Neceſſaries, &c. —	209,165	11	0
Contingent Diſburſements for Hoſpitals, &c. —	54,000	0	0
Contingent Allowances for Foot Guards —	13,956	17	0
To be remitted for the Service of His Imperial Majeſty	400,000	0	0
Sundry Miſcellaneous Services — —	131,447	16	4
£.	5,374,646	0	0
Deduct,			
Voted on Account, and ſundry Re-payments, &c.	1,987,169	13	6
£.	3,387,476	6	6

Pay Office, Horſe Guards,
21ſt March 1797.

Supplement (K.)

An ACCOUNT of the DEMANDS for ARMY SERVICES outstanding on the 5th of January 1797; distinguishing the Particulars of which the same consist.

	£.	s.	d.
Off-reckonings — — —	530,548	0	0
Militia Cloathing — — —	108,538	0	0
Cloathing and Accoutrements for Augmentations to the Forces — — — —	112,030	0	0
Horse Furniture for Do — — —	22,654	0	0
Allowances to the Captains, Paymasters, Surgeons, &c.	96,687	0	0
Pay of the Garrisons in Great Britain, Gibraltar, America, and the West Indies — —	54,947	0	0
Pay of the General and Staff Officers, and Officers of the Hospitals in Great Britain, America, the West Indies, Gibraltar, Corsica, and the Cape of Good Hope — — — —	317,383	0	0
Recruiting — — — —	120,536	0	0
Marches, Contingencies, and Necessaries —	93,490	0	0
Half pay — — — —	90,000	0	0
Widow's Pensions — — —	3,500	0	0
In-Pension of Chelsea Hospital — —	12,930	0	0
Sundry Public Offices — — —	20,000	0	0
£.	1,538,243	0	0

Provision has been made for the Payment of the Whole of this Sum in the Army Estimates.

The Amount of Arrears due to the Officers of the several Regiments, Troops, and Companies of the Regular, Fencible and Militia Forces, cannot be ascertained until the Regimental Accounts of each particular Year have been examined at the War Office; but Provision has been made for the Payment of these Arrears in the Annual Estimates voted by Parliament.

Bills of Exchange drawn on the Paymaster General had been accepted previous to the 5th of January, but not paid till after that Day, to the Amount of — — £. 217,548 3 3 chiefly on Account of the Subsistence of the Troops on Foreign Stations.

Pay Office, Horse Guards,
17th March 1797.

Supplement (L & M.)

An ACCOUNT of all DEMANDS outſtanding on the 5th Day of January 1797, for the Service of the BARRACK DEPARTMENT; diſtinguiſhing the Particulars of which the ſame conſiſt.

	£.
Demands outſtanding on the 5th January 1797, on Account of the Sum of £. 290,000, voted by Parliament for the Erection of Permanent Barracks	150,780
Dº - - Dº - - Dº, for Supplies and Services in the Barrack Department for the Year 1796, for which Bills have been accepted -	232,815
Dº - - Dº - - Dº, on Account of Temporary Barracks erected and provided in the Year 1796, for Troops ſtationed on the Coaſt in the Counties of Eſſex, Kent, Suſſex, and Hants, and the Supply of Furniture and Utenſils for the ſame -	55,233
	£. 438,828

Barrack Office,
17th March 1797.

Supplement (N.)

OUTSTANDING DEMANDS on the 5th Day of January 1793.

	£.	s.	d.
To complete £. 1,943,882. granted for Naval Services Anno 1792 - - -	372,979	5	5¼
To complete £. 463,601 11 3. granted for the Ordnance 1792 - - -	193,591	11	3
For the Salary of the Chief Juſtice of Bermuda	580	0	0
For the Salary of the Chief Juſtice of Dominica	600	0	0
For the Clerks at the Exchequer, for directing and paying the Orders for American Sufferers	710	0	0
For the Uſher of the Exchequer, for Neceſſaries	155	10	6
For John Farhill, Eſq; Secretary to the Commiſſioners for reducing the National Debt	712	14	0
For the Expence of preparing and drawing the Lottery Anno 1792 - -	10,700	0	0
For American Sufferers - - -	6,233	19	10¾
Bills drawn on the Treaſury, and accepted, payable at the Bank - - -	99,673	0	4
	£. 685,936	1	5

Treaſury Chambers, Whitehall,
March 23d 1797.

Supplement (O.)

An ACCOUNT of the DEMANDS for ARMY SERVICES, which were outſtanding on the 5th of January 1793; diſtinguiſhing the Particulars of which the ſame conſiſted.

	£	s.	d.
Off-Reckonings	104,810	0	0
Allowances to Captains, Paymaſters, Surgeons, &c.	19,211	0	0
Pay of the Garriſons in Great Britain, Gibraltar, North America, and the Weſt Indies	22,545	0	0
Pay of the General and Staff Officers, and Officers of the Hoſpitals in Do.	16,744	0	0
Recruiting, Poundage, Marches, and Contingencies, Extra Feed of Dragoon Horſes, &c.	23,658	0	0
Half Pay	100,000	0	0
Widows Penſions	4,000	0	0
In-Penſion of Chelſea Hoſpital	12,343	0	0
Extraordinaries of the Year 1792	337,865	0	0
	£. 641,176	0	0

In the above Account no mention is made of Arrears due to the Officers of the ſeveral Regiments, Troops, and Companies; as it appears that the Over-Payments made to ſome Regiments, have in general balanced the Amount of Arrears due to others.

Pay Office, Horſe Guards,
22d March 1797.

Supplement (P.)

An ESTIMATE of the expected Total Amount of the PUBLIC EXPENCE for the Service of the BARRACK DEPARTMENT for the Year ending the 5th January 1798, as far as the ſame can be aſcertained; diſtinguiſhing the different Heads of Service.

	£.
Forage for the Cavalry ſtationed in Barracks in Great Britain - - - -	105,770
Beer for Cavalry and Infantry in Barracks in Great Britain, Guernſey, Jerſey, Alderney, and Scilly -	77,962
Coals and Candles for Do - - Do - - Do -	51,666
Repairs of Buildings, Bedding, Furniture, &c.	40,000
On Account of Barrack Department in the Iſland of St. Domingo - - - -	10,000
On Account of - - Do - - at Gibraltar -	2,000
On Accouut of - - Do - - at Newfoundland	2,300
On Account of Hoſpitals - - -	30,000
Barrack Maſter's Expenditures, Rents, Lodging Money for Officers, Allowance to Governors, &c. Office Eſtabliſhment, Fees - - -	93,709
For providing Temporary Barracks in the County of Kent, and alſo for the Erection of Buildings for the Reception and Accommodation of Priſoners of War, and for the Troops neceſſary to guard them, and for Furniture, &c. at Norman Croſs near Peterborough	35,669
£.	449,076

Barrack Office,
17th March, 1797.

Supplement (Q.)

An ESTIMATE of the expected Amount of PUBLIC EXPENCES, under the Head of MISCELLANEOUS SERVICES, for the Year ending the 5th January 1798.

	£.	s.	d.
Plantation Eſtimates - - -	33,241	0	0
To diſcharge Principal and Intereſt on Orders granting Compenſation to American and Eaſt Florida Sufferers - - -	51,682	17	6
Loan to Perſons connected with, and trading to, the Iſlands of Grenada and Saint Vincent	600,000	0	0
African Forts - - -	13,000	0	0
Board of Agriculture - - -	3,000	0	0
Extraordinary Expences of the Mint -	1,800	0	0
For confining and maintaining Convicts at Home	32,000	0	0
For printing Journals, Copies of Bills, Votes, &c. - - - -	7,000	0	0
French Clergy and Laity - -	180,000	0	0
Foreign Secret Service - - -	150,000	0	0
Expences in Conſequence of the Alien Bill -	2,000	0	0
Bills drawn, and which may be drawn, for or on Account of the Settlement of New South Wales - - - -	30,000	0	0
Penſions and Allowances to American Loyaliſts	46,120	0	0
	£. 1,149,843	17	6

Whitehall, Treaſury Chambers,
18th March 1797.

The only Sums iucluded in this Account which have been voted by Parliament, are, the Sums of £. 33,241, for Plantation Eſtimates; of £. 51,682. 17. 6, to diſcharge Principal and Intereſt on Orders granting Compenſation to American and Eaſt Florida Sufferers; and of £. 600,000 to be iſſued by Way of Loan, for the Relief of Perſons connected with the Iſlands of Grenada and St. Vincent; the latter of which Sums was voted ſince the Eſtimate of Supply and Ways and Means for the Year 1797 was ſtated to Parliament, and was not included in that Eſtimate.

The remaining Articles of Expenditure contained in this Account, conſiſt of Sums which are not capable of preciſe Eſtimate. It has been uſual to pay ſuch Sums in the firſt Inſtance out of the Civil Liſt, and to propoſe afterwards to Parliament to vote a Sum ſufficient to re-pay what has been ſo advanced.

SECOND

SECOND REPORT.

(Ordered to be printed 21ſt April 1797.)

YOUR COMMITTEE

HAVING, in their Firſt Report, forborne to enter into a detailed Examination of the Particulars which muſt be taken into Conſideration in forming any Eſtimate of the Produce of the Duties impoſed in the Year 1796—They think proper to reſume this Head of Inquiry, before they proceed to the ſubſequent Parts of their Inſtructions.

§ 1. SINCE the Firſt Report of Your Committee was preſented to the Houſe, another Quarterly Account of the actual Produce of the Taxes impoſed in 1796, has been made up at the Exchequer: And other Documents alſo have been received, which were not then prepared.

Your Committee indeed are ſtill of Opinion, that no correct Eſtimate can be made of the real Productiveneſs of theſe Duties from the Amount of their Receipt within the Firſt Year, and more eſpecially on Account of the very peculiar Circumſtances which affect the Operation of ſome of theſe Taxes: But they think, that ſuch Materials as have been collected upon this Occaſion, are of ſufficient Importance to deſerve the Attention of the Houſe, and that a due Examination of them will afford the following Details and Reſults.

The Charge upon the Public for Intereſt, Management, and £. 1 *per Cent.* on the Debt created in 1796, was - - £.1,851.226

SECOND REPORT:

The Monies arising out of the Taxes imposed in 1796, and of a Nature applicable to defray this Charge, are, first, Monies which have been actually received; and, secondly, Monies which remain due upon Bond or Assessment: And a Result, approaching towards the Amount of a First Year's Produce of most of the Taxes, may be collected from these several Sums. The Circumstances of each Tax are as follows:

1. Horses; This Tax commenced on the 5th of April 1796; and there was actually received upon it in the Exchequer, on the 5th of April 1797 £. 21,160
and there was also due upon it by Assessment, - - - 84,682

Total - £. 105,842

2. The Two Shillings additional Duty on Horses commenced at the same Date, and it had produced, on the 5th of April - - £. 23,995
and there was due upon it, by Assessment, 66,777

Total - - £. 90,772

3. The Ten per Cent. on the Assessed Taxes commenced at the same Date, and produced, on the 5th April - - - - £. 56,350
and there was due upon it by Assessment - 80,772

Total - £. 137,122

4. Dogs; this commenced on the 5th of July 1796, and produced, the 5th of April 1797, being only Three-Quarters of a Year - £. 6,295
there was due upon it also by Assessment ¾ of a Year - - - £. 61,620

Total - £. 67,915

5. The Wines Exciſe commenced on the 17th of April 1796, and produced, on the 5th of April 1797 - - £. 100,720
and there was due for Three Inſtalments of Duties bonded in England and Wales 287,561
Total - - £. 388,281

6. Wines Cuſtoms commenced at the ſame Date, and produced, on the 5th of April - - - - £. 151,382
and there was due on Bond - - 102,110
Total - - £. 253,492

Supplement A.

7. Sweets; this commenced on the 17th of April 1796, and produced, on the 5th of April 1797 - - - £. 3,282

8. Tobacco; this commenced on the 17th of December 1795, and produced, on the 5th of January 1797 - - £. 164,015

9. Horſe-Dealers Licences commenced on the 1ſt January 1796, and produced, on the 5th January 1797 - - - £. 931

10. Hats; this commenced on the 5th of Auguſt 1796, and produced, on the 5th of April 1797 - - - £. 11,608
This appears by adding to the actual Receipt of - - - - £. 16,446
alſo received on the old Tax 5th Jan. 1797 2,272
and alſo received thereon, 5th April 1797 2,369
£. 21,087
from which is to be deducted the computed Produce of the old Tax - - 9,479
The nett Produce of the new Tax for One Year, was therefore - - - £. 11,608

11, Salt

11. Salt; the computed Annual Saving, by reducing the Allowance for Waſte, between the 5th of January 1796 and 5th of January 1797, is - £. 32,000

12. Sugar; the computed Annual Saving to the Public on Account of the Reduction on the Drawback on the Export of Sugar, and taken as ſuch out of the Conſolidated Fund, is - - £. 116,676

13. Legacies; this commenced on the 5th of Auguſt 1796, and had produced on the 5th of April 1797, the Sum of Fifteen Thouſand Two Hundred and Fifty One Pounds: But this is not to be placed to the Account of the new Tax of 1796; it being ſhort of the Produce of the whole Tax, which was computed at Forty-one Thouſand and Seventy-nine Pounds.

It appears, therefore, that the Total of One Year's Receipt upon the Taxes impoſed in 1796, excluſive of the Produce of the Aſſeſſed Taxes for Scotland, and taking only Three-quarters of a Year upon the Dog Tax, is - - - - - £. 688,414

It appears alſo, that there remains due upon the Aſſeſſment for England and Wales - £. 293,851
to which, if there be added, for One Quarter of a Year upon the Dog Tax, according to the nett Amount of the former Aſſeſſment, *viz.* about - - - - 22,000
the ſame will amount to - - £. 315,851
and deducting therefrom the Charges of Management on the Whole of the groſs Aſſeſſment, *viz.* - - - £ 10,878
what may remain due for England and Wales, is - - - £. 304,973
The nett Aſſeſſment for Scotland upon all theſe Taxes, may be taken in Addition to the above, *viz.* - - - £. 21,335
Supplement B.
Total - £. 326,308

And there remains due upon Bonded Duties - - - - £. 389,671

The Total, therefore, of the Duties impoſed in 1796, received or outſtanding either upon Bond or Aſſeſſment, for the Year 1796, as appears by the Abſtract ſubjoined to this Report, may be conſidered as amounting to about - - - £ 1,404,393 Abſtract.

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§ 2. YOUR Committee, however, cannot cloſe this Subject, without ſubmitting to the Houſe ſome Obſervations, which are immediately connected with the Details of this Statement, and which muſt very materially affect its Reſult, in any View which can be taken of the probable Productiveneſs of theſe Taxes.

1. Although the Exchequer Account of the Receipt upon theſe Taxes is made up to 5th April 1797, yet it is impoſſible that the Whole of the actual Produce of the laſt Quarter ſhould appear in that Account; many Sums of Money received in the Courſe of Collection prior to that Date, not reaching the Exchequer till a Period long ſubſequent. They find a ſtrong Illuſtration of this Fact, in remarking, that no Part of the Duties of Cuſtoms collected in the Out Ports of England within the laſt 36 Days preceding the 5th of April, can, by the Courſe of Remittance, appear in the Exchequer Account of the Quarter ending on that Day; all thoſe Duties being remitted by Bills payable at 30 Days, to which there muſt be added Three Days of Grace, and (as the Receiver General pays his Balances Weekly into the Exchequer) Three Days more, upon an Average, muſt be allowed from the Time when the Bill is paid to the Time of Payment into the Exchequer.

2. The

Supplement C.

2. The Aſſeſſed Taxes appear generally to have produced a nett Revenue nearly equal to the nett Amount of their Aſſeſſment, and that Part of the probable Revenue may therefore be ſtated with reaſonable Certainty; but your Committee obſerve, that although the Aſſeſſed Taxes for England and Wales, impoſed in 1796, had produced in the Exchequer, upon the 5th of January 1797, the Sum of nearly One Hundred Thouſand Pounds, nevertheleſs no Part of the Aſſeſſed Taxes of 1796 for Scotland, had been paid into the Hands of the Receiver General for Scotland upon the 13th of April 1797.

3. The Wine Exciſe Duties bonded for Scotland for 1796 are alſo wanting, and are equally to be added to the Produce of theſe Taxes: But your Committee think it their Duty to obſerve, that the Amount of the Duties impoſed on Wine in 1796, and bonded to the Exciſe Office, was levied upon Stock in Hand, and conſequently raiſes the Revenue for the Year 1796, upon that Article, beyond what its Amount would otherwiſe have been.

4. The laſt and moſt important Obſervation which your Committee have to ſtate on this Subject, reſpects the Duty upon Legacies, and Shares of Perſonal Eſtates; which hitherto has produced even leſs than the former Duty upon the ſame Sort of Property.

Many Circumſtances, however, incidental to the ſubject Matter of this Tax, have contributed, and muſt ſtill contribute, to retard its Operation.

The primary and eſſential Circumſtance, which of Neceſſity obſtructs this Duty in its Commencement, is the Time given by the Laws of England and Scotland

to

to every Perſonal Repreſentative to make up his Accounts, before he can be compelled to pay any Legacy or Diſtributive Share; the Rules of Equity in the Engliſh Courts of Juſtice allow a Year, and the Laws of Scotland allow at leaſt Six Months. This partly explains the neceſſarily ſlow Progreſs of ſuch a Duty in its Outſet. The complex State of Affairs incidental to almoſt every great Maſs of Teſtate or Inteſtate Property, from whence the largeſt Duties are payable, is a further Reaſon why the Payment of this Duty muſt not be expected even at the Expiration of the Delay granted by Law; and the further Neceſſity of proceeding to recover Sums due upon Mortgage, which ſo frequently compoſe the greateſt Portion of any large Reſiduary Perſonal Eſtate, a Proceeding at all Times dilatory, muſt in the preſent Times tend ſtill more conſiderably to protract the final Settlement of thoſe Accounts, upon which Event alone the full and complete Duty can be aſcertained and its Payment enforced.

Your Committee, however, are ſtrongly impreſſed with an Expectation, in which they are confirmed by the Official Opinion of the Board employed to ſuperintend the Collection of this Duty, that whenever ſufficient Time ſhall have elapſed to allow for the free Operation of this Tax, conſidering the Extent and Amount of the Property upon which it is laid, it will hereafter prove a very productive and increaſing Source of Revenue to the Public.

21ſt April 1797.

ABSTRACT.

BL

Supplement (A.) Report II.

An ACCOUNT of the Produce of the TAXES impoſed in the Year 1796, received at the Exchequer between the 5th January and 5th April 1797.

	£.	s.	d.
Horſes — — — —	4,230	0	0
Tobacco — — — —	39,511	0	0
Horſe Dealers Licences — — —	277	0	0
Wines (Exciſe) — — —	2,555	0	0
Do (Cuſtoms) — — — —	49,860	7	6
Sweets — — — —	957	0	0
Legacies, after reſerving £5,319. Part of £10,269 15 the computed Average Quarterly Produce of former Duties repealed — — —	—	—	—
Hats, after reſerving £2,369 17s. 9d. the computed Average Quarterly Produce of former Duties repealed — — — —	16,446	2	3
Two Shillings additional Duty on Horſes —	4,520	0	0
Dogs — — — — —	1,525	0	0
£10 per Cent. — — —	8,517	8	6¾
The computed Quarterly Saving, by reducing the Allowance for Waſte on Salt — —	8,000	0	0
Taken out of the Conſolidated Cuſtoms, being the computed Quarterly Saving to the Publie on Account of the Reduction on the Drawbacks on the Exportation of Sugar — — —	29,169	1	5
£.	165,567	19	8¾

Exchequer,
the 6th Day of April 1797.

Supplement (B.) Report II.

An ACCOUNT of the Quantity of WINE imported in the Year ending the 5th of April 1795, the Year ending the 5th of April 1796, and the Year ending the 5th of April 1797; diſtinguiſhing the Countries.

	YEAR ending 5th April 1795.			YEAR ending 5th April 1796.			YEAR ending 5th April 1797.		
	Tuns.	H.	G.	Tuns.	H.	G.	Tuns.	H.	G.
French —	525	2	12	678	2	58	645	2	50
Madeira —	640	1	16	668	1	47	565	2	16
Portugal —	18,969	1	59	23,991	0	19	13,843	2	49
Rheniſh —	97	1	39	41	3	51	64	0	16
Spaniſh —	4,625	2	16	3,885	1	62	2,854	3	10

Prize Wine is not included in the above Account.

Inſpector General's Office,
Cuſtom Houſe, London,
19th April 1797.

NOTE.—As the above Account is not made up in the ordinary Periods of the Office, namely from January to January, the Countries from whence imported cannot be accurately diſtinguiſhed.—Prior to the War, the Importations were in general directly from the Places of Growth, except the Rheniſh Wine, which was uſually imported by the Way of Holland, and is now ſhipped chiefly at Hamburgh.—Since the War with France, almoſt the Whole of the Wines of that Country have been imported through the Medium of Guernſey and Jerſey, as alſo the Spaniſh Wines from the Commencement of the War with Spain.—About 400 Tuns of Portugal Wine have likewiſe been imported by Way of thoſe Iſlands; but the great Importation of Portugal Wine is directly from Portugal.

Supplement (C.)

AMOUNT of the New Perſonal LEGACY DUTY, from the 26th of April 1796 to the 5th of April 1797, incluſive.

	£.	s.	d.
Town — — — —	12,418	1	6
Country — — —	2,832	18	6
£.	15,251	0	0

Stamp Office, 6th April 1797.

THIRD

THIRD REPORT.

(Ordered to be printed 11th May, 1797.)

YOUR COMMITTEE

HAVE proceeded further in the Conſideration of the Matters referred to them, and have agreed to the following Report thereon:

IN the Firſt Report which your Committee preſented to the Houſe, They forbore to enter upon a detailed Examination of ſome of the Matters belonging to that Part of their Inquiries, and reſerved to themſelves the Liberty of reſuming others, in caſe a ſubſequent Inveſtigation ſhould enable them to lay before the Houſe any further Information or Obſervation which might deſerve its Attention.

The Examination of the Taxes impoſed in 1796, upon which Your Committee had at firſt forborne to enter, has ſince been made the Subject of their Second Report; and they now proceed to ſtate ſuch further Information as they have obtained reſpecting the Unfunded Debt and Demands outſtanding on the 5th of January 1797.

§ 1. UNDER this Head your Committee have been led to reſume the Examination of the Outſtanding Demands relative to the Army, by their having received from the War Office, within a few Days after the Date of their Firſt Report, an Account of Two Articles, in which their original Statement requires Alteration.

1. In the Account made up at the Pay Office, the Article of Off-reckonings was there ſtated to amount to £. 530,548; but it appears that this ought to be increaſed by a further Sum of about £. 26,000, and the Difference has ariſen from the Pay Office not having Supplement A.

been aware of the Claims of the Off-reckonings of certain Corps which were not borne on the Army Eſtimate of 1796.

In the ſame Account it is alſo to be obſerved, that the Sum of £. 317,383, there ſtated to be due for the Pay of General and Staff Officers, exceeds the actual Demand for that Service, by the Sum of £. 38,500; Payments having been made to that Amount in the Weſt Indies, of which Information had not been received at the Time when the Pay Office Account was made up.

Theſe Two Sums being ſet againſt each other, it is obvious that there was an over Statement upon the Amount of Army Debt, in the Pay Office Account annexed to the Firſt Report, by about the Sum of £. 12,500.

Supplement B. 2. Your Committee have further to obſerve, that an Article appears to have been omitted in the Accounts of Treaſury Warrants due for Army Services, reſpecting which They have alſo received particular Information ſince the Date of their Firſt Report; it is a Demand of the Apothecary General to the Army, for the Balance of his liquidated Account for the Year 1795, for which he has received his Majeſty's Warrants: This was an Outſtanding Demand on the 5th January 1797, and Supplement C. amounted at that Time to £. 54,400 *. And it is to be remarked, that the Apothecary General claims a further Sum of 75,600 for the Year 1796; but this Demand is ſtill unliquidated, and has not been yet paſſed by the Phyſician and Surgeon General.

* *Memorandum.*—On the 24th of March 1797, the Sum of £. 33,000 was received by the Apothecary General, on Account of the above Warrants.

3. Your

3. Your Committee have uniformly conceived, that the Terms in which they were ordered by the Houſe to examine and ſtate the Unfunded Debt or Demands outſtanding on the 5th of January 1797, muſt neceſſarily be underſtood to import a Statement only of ſuch as were ſettled and acknowledged Debts, and not to extend to any Claims which were then pending and unliquidated.

Anxious nevertheleſs to give further Satisfaction to the Houſe upon the Subject, ſo far as their Means of Inquiry would allow them, They have proceeded next to examine into the Nature and Amount of ſuch Claims and Demands, as it is alledged will appear eventually to have been due to the Army at the Period to which this Inquiry is limited, although they have not yet been reduced into the Form of an acknowledged Debt.

On this Subject Your Committee beg Leave to ſtate, firſt, what reſpects the Amount of the Claims made upon the ſame Heads of Service, as are already enumerated in the Account rendered from the Pay Office; and in the next Place, what appears to be the general Progreſs of all the Regimental Accounts towards a final Setttlement.

They find that the Demands brought forward by the Regimental Agents, under ſome of the Heads of Service ſpecified in the Paymaſter General's Accounts, exceed the Sums there enumerated as follows:—On Off-reckonings, £. 146,229—Recruiting, £. 91,746—Marches, &c. £. 58,312.——And that there are other Demands, under the Head of Arrears, *viz.* for Periods prior to the Year 1796, amounting to £. 307,192—And for the Year 1796, to £. 234,976. Supplement D.

The

The Sums, however, which ſhew the general Reſult of the Regimental Accounts under theſe Heads, are not admitted by the War Office to be actually due.

Upon the Article of Off-reckonings, it is repreſented indeed by the War Office itſelf, that the Exceſs of the Statements by the Agents beyond that of the Paymaſter General, ariſes principally from the Reduction of a Number of Regiments in 1795, whoſe Aſſignment of Off-reckonings extended to various Periods in 1796; and that the Deficiency created in their Cloathing Fund, by this premature Termination of Eſtabliſhment remaining to be made good, is a Demand of which the greater Part will probably be found admiſſible, whenever regularly ſtated and vouched. But with regard to the Articles of Recruiting, Marches, Contingencies, and Neceſſaries, although the Agents may have been called upon by the Regimental Paymaſters and Officers employed in the Recruiting and other Services, for Advances to the full Amount ſtated by them, yet it is ſuppoſed that the actual Expenditure of the Agents will be found, upon the Whole, to fall conſiderably ſhort of their Drafts: And that as the Army was voted upon a very high Eſtabliſhment for the Years 1795 and 1796, the Saving on theſe Years may nearly (if not fully) upon a final Settlement, balance the Extra Expenditure of the Agents upon theſe ſeveral Heads of Off-reckonings, Recruiting, Marches, Contingencies, and Neceſſaries.

With reſpect to Arrears, it is to be obſerved, that almoſt every Officer actually employed, being in ſome Degree a Public Accountant, the real Outſtanding Debt upon this Head cannot be known, until the Officers who have drawn Money for the Public Services, ſhall have ſettled their Accounts with the Regimental

Paymaſters

Paymaſters and Agents, and thoſe again with Government.

The Demands for the Years preceding 1796, amounting to £. 307,192, will, as it is conceived, be much reduced on Liquidation. The Arrears of the Officers of the Army for the Year 1796, as borne upon the Eſtabliſhment of the regular Fencibles and Militia, amount to about £. 255,000; and upon this Head, the Claim made by the Agents amounts to £. 234,976; but even this, it is conceived, cannot be properly called an Outſtanding Demand before January 1798, being the earlieſt Period at which the Regimental Accounts of 1796, are required to be ſettled.

Your Committee, however, think proper to remark, that although it is only upon the Settlement of theſe Accounts that the Arrears of the Officers become payable, it has been nevertheleſs cuſtomary, for the Eaſe of the Service, and very properly in the Opinion of Your Committee, to iſſue a Sum equal to the Arrears of all Subaltern Officers, if applied for by the Colonel of the Regiment, at any Time after the Regimental Accounts have been delivered into the War Office; unleſs the Accounts themſelves were expected to be ſo ſpeedily ſettled, as to make it preferable to wait for the regular Period: And with regard to Regiments Abroad, during the preſent War, it has not been unuſual to order a Sum, equal to the Arrears of all the Officers, to be iſſued to the Regimental Agents, notwithſtanding their Accounts were not even delivered in.

Upon this Branch of the Subject, Your Committee think it alſo their Duty to ſtate it as the preſent Opinion of the War Office, of which they have had repeated Teſtimony, that the Proviſion made by Parliament for the

the reſpective Years to which all theſe claims of the Regimental Agents belong, are ſufficient to cover all the Sums claimed, of every Deſcription, even if theſe Claims ſhould be finally eſtabliſhed to their full Extent.

With regard to the actual Progreſs made towards the final Liquidation of the Regimental Accounts of the Army, Your Committee, deſirous to obtain the fulleſt Information on this Subject, have called for a Statement of the Number of Regimental Accounts of the laſt Six Years; diſtinguiſhing how many thereof have been ſettled, how many not ſettled though delivered in, and how many are not yet delivered in. And they have ſubjoined to their Report, a detailed Liſt of ſuch Regimental Accounts as are not ſettled, though delivered in; by which it appears that of the whole Number falling within this Deſcription, viz. 159, there are 18 inſpected, which have been found defective, and remain to be completed; 34 inſpected and examined, and of which ſeveral are nearly ſettled; and 107 which have not yet been inſpected; owing, as it is alledged, to the extraordinary Preſſure of Daily Buſineſs, which has been conſtantly increaſing in every Branch of the Accountant's Department during the whole Period of the Delivery of the Accounts in Queſtion. With a View to the ſame Object, Your Committee have annexed to their Report, a ſpecial Statement reſpecting the Regiments which have ſerved in Great Britain during the Whole of the War, ſpecifying the Dates at which their Annual Accounts were delivered in, and the Periods when any of them were reſpectively ſettled, and ſtating alſo ſuch as now remain open and unſettled.

Supplement E.

Upon theſe Details, Your Committee think it neceſſary to obſerve, that although, with reſpect to Regiments Abroad, it is ſaid to be impoſſible for the Agents

Agents to make up and deliver in the Regimental Accounts for a very conſiderable Time after the Period preſcribed by Law, yet the ſame Reaſon does not ſeem to apply to the Accounts of ſuch Regiments as have been conſtantly within the Kingdom. Of this Deſcription there are no leſs than 264 Accounts; out of which Number, deducting 66 Accounts belonging to the Year 1796, which are not required by Law to be delivered in before the 24th of June next, there remain 198 Accounts, whereof only 14 have been delivered within the Period preſcribed by a poſitive Law.

Your Committee cannot but remark, that either the Regulations of the Law in this Reſpect muſt be improper, or that the due Execution of it has been neglected. If the former be the real Cauſe, They would recommend a Reviſion of the Act itſelf, as They conceive that no Regulation ſhould continue to be preſcribed by Law which is found impracticable in the Execution: if the latter, a due Compliance with the Act ought to be enforced.

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§ 2. A DISTINCT Subject of Examination has, in the next Place, ſuggeſted itſelf to your Committee, as falling within this Part of their Inſtructions, namely, the Amount of any Debt or Outſtanding Demand which was due on the 5th January 1797, from the Public to His Majeſty's Civil Liſt.

Various have been the Services of a Public Nature, for which Advances have been made from the Civil Liſt within the laſt Four Years, and large has been the Amount of thoſe Advances. Your Committee have ſubjoined to their Report a detailed Account of the Particulars; but they have at the ſame Time to obſerve, Supplement F.

that nearly the whole Amount of each Year's Advance, has been ſucceſſively replaced out of the Supply for each ſubſequent Year.

Supplement G. Upon the 5th January 1797, there do not appear to have been any ſuch Advances from the Civil Liſt remaining unprovided for, except Two Sums, not exceeding together £. 821. 4. 6. All other Demands on this Head having been included in the Sums ſtated by Your Committee in the Firſt Report, either as Outſtanding Demands, or as Part of the Eſtimates under the Head of Miſcellaneous Services for the current Year.

And Your Committee cannot forbear to obſerve, that the Mode propoſed of providing for ſuch Services by Vote upon previous Eſtimates, is far more expedient than the defraying of them in the Firſt Inſtance out of the Civil Liſt, which muſt neceſſarily occaſion large and inconvenient Arrears upon ſome of the numerous Services for which the Civil Liſt is ſpecially intended.

SUCH, upon the Whole, has been the Iſſue of theſe Inquiries, into which Your Committee have entered perhaps more at large than their ſtrict Duty required, or their Inſtructions may ſeem to have authoriſed; and finding that the Reſult even of ſuch an Examination, has furniſhed them with ſo very few Inſtances, and thoſe of ſo inconſiderable an Amount, in which the official Statements upon this Subject (preſented by Your Committee in their Firſt Report) were incomplete, and having no ſpecific Allegation or Suggeſtion before them of any Defects in any of the other official Statements, they now think proper to cloſe their Inquiries upon this Part of their Inſtructions.

May 7th, 1797.

ABSTRACT OF THE TAXES

IMPOSED IN 1796.

TAX.	Date of its Commencement.	Day of First Payment into the Exchequer.	Sum received at the Exchequer.	Due on Bond.	Due on Assessment.
			£.	£.	£.
Horses — — —	5th April - 1796	17th September 1796	21,160	— —	— 84,682
2s. Duty on Do — — —	- Do - - -	- - Do - - -	23,995	— —	— 66,777
£. 10 *per Cent.* on Assessed Taxes —	- Do - - -	13th May - 1796	56,350	— —	— 80,772
Dogs — — — —	5th July - 1796	31st October - 1796	6,295	— —	— 61,620
Add One Quarter's Assessment on Dogs	— — —	— — —	— —	— —	— 22,000
					315,851
Wines (Excise) — — —	17th April - 1796	22d July - 1796	100,720	* 287,561	Deduct Charges of Management. } 10,878
Wines (Customs) — — —	17th April - 1796	8th July - 1796	151,382	102,110	
				£. 389,671	304,973
Tobacco, &c. — — —	7th December 1795	17th January - 1796	164,015		Add Assessment for Scotland, } 21,335
Horse Dealers Licences — —	1st January - 1796	17th February 1796	931		
Sweets — — — —	17th April - 1796	15th July - 1796	3,282		
Hats — — — —	5th August - 1796	5th August - 1796	11,608		
Salt — — — —	5th January - 1796	31st March - 1796	32,000		
Sugar — — — —	— — —	— — —	116,676		
Legacies — — — —	26th April - 1796	*See Observations, p.* 6.	£. 688,414		

* *No Sum upon Account of Wine Excise Duties bonded for Scotland is here included.*

Total due on Assessment —	£.	326,308
Do - - on Bond —		389,671
Total Sums received at the Exchequer — —	}	688,414
TOTAL —	£.	1,404,393

Supplement (A.) Report III.

LETTER from the Right Hon. W. WINDHAM, dated 3d April 1797.

SIR,

IN Obedience to the Order of the Select Committee of Finance, dated the 28th of laſt Month, I have examined whether the Sums ſtated in the Account made up at the Pay Office of the Demands for Army Services outſtanding on the 5th January 1797, are the Whole Sums due under the ſeveral Heads therein mentioned; and I have the Honour to report, that, in the Article of Off-reckonings, the Sum ſet down in the ſaid Account appears to be about £. 26,000 ſhort of what was actually due on the 5th January laſt. The Difference ariſes from the Circumſtance of the Pay Office not having been aware of the Claims for the Off-reckonings of certain Corps, which were not borne on the Army Eſtimates of the Year 1796.

The Sum of £. 317,383, ſtated to be due for the Pay of General and Staff Officers, &c. exceeds the actual Demand for that Service in the Sum of £. 38,500, being the Amount of Payments that have been made in the Weſt Indies, but of which Information had not been received at the Time when the Account was made up by the Pay Office.

As far as I am at preſent able to form a Judgment, the Sums ſtated to be due under the other Heads of Service contained in the ſaid Account, are correct.

I have thought it right to make this Report, for the Information of the Committee, without waiting for the Returns which have been called for from the Regimental Agents, as very few of them have yet been received; and I am apprehenſive that a conſiderable Time may yet elapſe before the Whole can be collected, and ſo far examined, as to admit of forming ſome Judgment upon their Contents.

War Office, 3d April 1797.

Supplement (B.)

LETTER from GEORGE ROSE, Eſq. dated 4th May 1797.

SIR,

I HAVE the Honour to tranſmit herewith a Return, received from the War Office, reſpecting any Debt or Demand outſtanding on the 5th January 1797, to the Apothecary General; and to acquaint you, that it does not appear there were any other Debts or outſtanding Demands, due and unpaid, on Treaſury Warrants, on the 5th of January, which

were not included in the Papers printed in the Appendix to the First Report of the Select Committee (D. 6) and (D. 13*) except One Warrant for £. 30,000, for the Apothecary General, dated December 26th 1796, which was overlooked on making out the First Account above-mentioned, and which makes Part of the Sum of £. 54,400 returned in the inclosed Account.

Treasury Chambers, 4th May 1797.

Supplement (C.)

STATEMENT of the DEBT outstanding on the 5th of January 1797, to the Apothecary General of the Army.

	£.
Balance of liquidated Account for the Year 1795, for which the Apothecary General has received his Majesty's Warrants - - - - - -	* 54,400
Amount of Medicines, Instruments, and Materials, delivered for the Use of the Army, from the 1st of January 1796, to the 5th of January 1797, but which Account has not yet been passed by the Physician and Surgeon General - - - - - :	75,600
	£. 130,000

* *Memorandum:* On the 24th of March 1797, the Sum of £. 33,000 was received by the Apothecary General, on Account of the above Warrants.

John Calvert Clarke.
for the Apothecary General to the Army.

Army Elaboratory,
Great Ryder-Street,
St. James's, April 29, 1797.

Supplement (D.)

LETTER from the Right Honourable W. WINDHAM; dated 21st April 1797.

SIR,

IN Continuation of my Report of the 3d Instant, made in Obedience to an Order of the Select Commitee of Finance, dated the 28th ult. I am now to state, that the Demands brought forward by the Regimental Agents

* Append. Folio Edition.

Agents, under ſome of the Heads of Service ſpecified in the Account rendered to the Committee by the Paymaſter General, and reviſed in this Department, exceed the Sums ſet down in that Account, as follows:

On Off-reckonings - - -	£. 146,229
Recruiting - - -	91,746
Marches, &c. - - - -	58,312

The Demands under the Head of Arrears, for Periods prior to the Year 1796, amount to - - - £. 307,192
and for the Year 1796 to - - - - 234,976

In communicating to the Committee the foregoing general Reſult of the Inquiries which I have made of the Agents, I cannot too earneſtly deſire to be underſtood, as not meaning to admit that the Sums claimed by them are actually due; or that, if due, the Whole, or any conſiderable Part thereof, will be finally an Exceſs of Charge to the Public, beyond the Proviſion made for the reſpective Regiments in the Annual Eſtimates voted by Parliament. Upon theſe Points, a Concluſion can only be drawn after the uſual minute Examination which the Regimental Accounts of each particular Year are to undergo in my Office.

Conceiving, however, that it may not be improper for me to offer ſome Information to the Committee on the Nature of the Demands, even in their preſent State, I am to obſerve, that, upon the Article of Off-reckonings, the Exceſs of the Statement by the Agents beyond that by the Paymaſter General, ariſes principally from the Reduction of a Number of Regiments in 1795, whoſe Aſſignment of Off-reckonings extended to various Periods in 1796: The Deficiency created in their Cloathing Fund by this premature Termination of Eſtabliſhment remains to be made good; and it is probable that the greater Part of the Agents Claims under this Head of Service will be found admiſſible whenever they ſhall be regularly ſtated and vouched.

Upon the Articles of Recruiting, Marches, Contingencies and Neceſſaries, the Pay Office could only take the Sums directed by this Office, but not iſſued: The Agents, it is probable, have included in their Statement all the Sums which they had at various Times eſtimated and demanded as due, but which have not been ordered by the War Office, the Demands not being ſupported at thoſe Times by ſufficient Authority. It is not intended to ſay, that the Agents may not have been called upon by the Regimental Paymaſters and Officers employed in the Recruiting and other Services, for Advances to the full Amount ſtated by them; but that the actual Expenditure will be found upon the Whole conſiderably ſhort of the Drafts; and that, as the Army was voted on a very high Eſtabliſhment for the Years 1795 and 1796, it may reaſonably be ſuppoſed, that, on a final Settlement, the Savings

in thoſe may nearly, if not fully balance the extra Expenditure under the Heads of Service now in Queſtion.

With reſpect to Arrears, it is to be obſerved, that almoſt every individual Officer actually employed is in ſome Degree a Public Accountant; when they have ſettled their Accounts of Money drawn by them for Public Services with the Regimental Paymaſters and Agents, and theſe again with Government, then, and not until then, will the real outſtanding Debt for Arrears appear:—The Demand of the Agents on this Head is ſwelled by the Introduction of a Charge for the Arrears of 1796, amounting to £234,976, which it is conceived cannot be called an outſtanding Debt before January 1798, the earlieſt Period at which the Regimental Accounts of 1796 are required by Law to be ſettled, and on which Settlement the Arrears of the Officers became payable. The Demand for the preceding Years, of £307,192, will probably be much reduced on Liquidation: and whatever may be the Sums finally admitted to be due under this Head, they are comprehended in the Proviſion made by Parliament in the reſpective Years.

War Office, 21ſt April 1797.

Supplement (E.)

Extract of the EXAMINATION of MATTHEW LEWIS, Eſquire, Under Secretary at War; taken the 25th Day of April 1797.

Mr. LEWIS's Letter, of 29th March, read.

Mr. Windham's Letters, of 3d and 21ſt April 1797, read.

Queſtion. What Progreſs has been made in preparing a Report upon the Accounts mentioned in the Letrer, dated 29th March 1797?

Anſwer. No further Report is to be expected from the War Office, in Anſwer to the Inquiries made by the Committee, than what is contained in Mr. Windham's Two Letters.

Q. Does the Pay Office advance any Money to the Agents of different Regiments, without having a Warrant, or Letter ſigned by the Secretary at War?—*A.* The Pay Office cannot iſſue any Money to the Regimental Agents, except under Authority either of the Treaſury or War Office. I believe that the Treaſury do ſometimes order Money to be iſſued to the Agents, but not often.

Q. Are not the Agents obliged, at a particular Period of the Year, to remit their Accounts to the War Office?—*A.* The Pay Office Act requires that they ſhould do ſo, but, from a Variety of Circumſtances, they do not, in ſcarcely any Inſtance, give in the Regimental Accounts within the Time preſcribed.

Q. Did

Q. Did the War Office ever remonſtrate with the Agents for not having complied with the Act?—*A.* The War Office has occaſionally inquired for particular Accounts, but in general there are in the War Office ſo many Accounts already delivered in, and not ſettled, that it has appeared unneceſſary to preſs the Agents to ſend in more; and it has been known to the War Office, with reſpect to Regiments abroad, it is actually impoſſible for the Agents to deliver in the Regimental Account, properly made up, for a very conſiderable Time after the Period preſcribed by the Act.

Q. Is there any Delay in ſettling the Accounts of Agents for Regiments ſerving in Great Britain, owing to the Omiſſion of the Agents not bringing in their Accounts, or to any other Cauſes ariſing in the War Office after ſuch Accounts are brought in?—*A.* The Agents have not delivered in the Accounts of Regiments ſerving in Great Britain, in many Inſtances, for a conſiderable Period after the Time for delivering them in according to Law. The Nature of tranſacting the Buſineſs of the Army under that Act, occupies the Time both of the Agents and of the War Office, eſpecially in Time of War, in executing the Current Services, that it may be conceived the Agents are not able to make up the whole Accounts of the Years that are paſſed, nor the War Office immediately to go through thoſe Accounts, after they are delivered in.

Q. Of the Regimental Accounts from the Year 1791 to 1796, both incluſive, how many have been delivered in, how many ſettled, and how many not delivered in?

	Settled.	In the Office, not ſettled.	Not delivered in.	Total.
1791 —	57	6	6	69
1792 —	79	10	5	94
1793 —	78	46	41	165
1794 —	34	49	230	313
1795 —	—	48	288	336
1796 —	—	—	296	296
	248	159	866	1,273

Q. Have the Agents delivered in Accounts, with a Reſervation of thoſe Articles where the Account cannot be perfected or compleated, from that Part of the Service being performed Abroad?—*A.* They have not, nor would ſuch an Account be accepted at the War Office: but in the Courſe of the Year, upon every Demand for a freſh Iſſue of Money, they deliver in a State of what they have already received under the particular Head of Service for which the freſh Iſſue is demanded, and how the Money already iſſued on that Account has been expended, and what the Balance is, for or againſt them, under that Head of Service.

Q. Are

Q. Are there any exiſting Funds ſufficient to defray the Sum that may prove to be due to the Agent, and which are contained in the Statement of Mr. Windham's Letter of the 21ſt April?—*A.* There may be an Exceſs under ſome of the Heads beyond the Parliamentary Proviſion under that particular Head: but it is the preſent Opinion of the War Office, that if whatever Sums have been taken from thoſe voted upon the Eſtimates of the Army, and applied to Services not provided for, be re-placed from the Vote for the Extraordinaries of the Army, the Parliamentary Proviſion for the reſpective Years will, upon the Whole, be adequate to all the Demands ſtated in the Secretary at War's Letter of the 21ſt April, even admitting the Agents Statements in their full Extent.

Q. Is it the Cuſtom at the War Office to iſſue any Money for the Payment of Arrears due to Officers before the Regimental Accounts of the Year, in which they accrue, are ſettled?—*A.* The Accounts being delivered in, a Sum, equal to the Arrears of the Subaltern Officers, has frequently been ordered upon the Application of the Colonel, although the Accounts were not finally ſettled: where the Accounts have not been delivered in, the Application is refuſed, unleſs under very ſpecial Circumſtances; with regard to Regiments Abroad, during the preſent War, it has not been unuſual to order the Arrears of all the Officers to be iſſued, notwithſtanding their Accounts were not delivered in.

Q. In Caſes where the Regimental Accounts are delivered in, is this Iſſue of the Arrears due to the Subaltern Officers made of Courſe on the Application of the Colonel, or only under particular Circumſtances?—*A.* As far as I am informed, it is not conſidered quite as a Matter of Courſe. But Mr. Taylor, the Examiner of Accounts, is the proper Officer to anſwer this Queſtion, as he takes the Directions of the Secretary at War upon this particular Subject.

Q. Is the Amount of any Money due to the Apothecary General included under any Head of Account furniſhed to this Committee from the Pay Office; or does it make Part of any of the Sums of which an Account has been given to this Committee from the War Office?—*A.* It certainly makes no Part of the Account from the War Office, nor do I believe it is comprehended in that of the Pay Office.

Q. Before the Eſtabliſhment of the Office of Barrack Maſter, was not the Buſineſs of that Department conducted by the War Office?—*A.* Partly; but the greater Part by the Ordnance.

EXAMINATION

EXAMINATION of ZACHARY ROBERT TAYLOR, Esq. Examiner of Army Accounts; taken the 26th Day of April, 1797.

Queſtion. WHAT is the Nature of thoſe particular Circumſtances which entitle the Colonel to have Money iſſued for the Arrears due to Subalterns, upon the Delivery of the Regimental Accounts of the Year in which thoſe Arrears accrue?—*Anſwer.* I conceive it to be entirely at the Diſcretion of the Secretary at War, whether any Money ſhall be iſſued on Account of Arrears due to Subalterns; and no Colonel is entitled to have ſuch Arrears until the Accounts are ſettled.

Q. Under what particular Circumſtances are ſuch Arrears ever refuſed?—*A.* I don't know that I recollect any abſolute Refuſal of ſuch an Iſſue; if the Accounts are in ſuch a State that they may be ſpeedily ſettled, it is probable that the Secretary at War might acquaint the Colonel that he did not imagine an Iſſue out of the regular Courſe to be neceſſary. I have been Thirteen or Fourteen Years in this Department, as Principal—ſince 1782—and it is neceſſarily incident to my Employment, to know whether ſuch Arrears have been granted or refuſed. If any Circumſtances appear that may render it likely for the Settlement of the Regimental Accounts to be delayed for any conſiderable Time, it is cuſtomary to direct a Sum, equal to the Arrears due to Subalterns, to be iſſued to the Agents.

Q. What are the Reaſons which make a Diſtinction neceſſary between the Caſe of Arrears due to Subalterns, and thoſe due to Field Officers and Captains?—*A.* The Situation of the Subalterns, which makes their Arrears of greater Conſequence to them, may be conſidered as one Reaſon; but the principal Reaſon is, that the Field Officers and Captains are all of them conſidered as Public Accountants, and generally reſponſible on the Accounts of the Regiment.

Q. Why do the Arrears due to many Subalterns remain unpaid for ſeveral Years back?—*A.* If any ſuch have been due for ſeveral Years back, I conceive it owing in general to the Want of an Application from the Colonel for that Purpoſe.

Q. If any Miſtake ſhould appear in the Annual Accounts delivered in by the Agents, and are returned to be corrected, are the Charges which the War Office object to always ſtated to the Agents?—*A.* It ſeldom happens that Accounts are returned to the Agents for Correction, but when they are, the Objections are always ſtated.

EXTRACT of the Examination of WILLIAM MERRY, Eſquire, Clerk of the Eſtimates in the War Office; taken April 26, 1797.

DELIVERS in a Paper, intituled, "Arrears of Officers, as borne "on the Eſtabliſhment of the Army, for the Year 1796;" which was read; and is as follows:

"The Arrears of the Officers of the Army, for the Year 1796, "as borne upon the Eſtabliſhments of the Regulars, Fencibles, "and Militia, amount to about £ 255,000."

Q. Does it ever appear to the War Office, in ſettling the Agent's Accounts, that they have advanced Money on account of Government, to defray the neceſſary Charges to the Corps for which they act?—*A.* I ſhould think, in many Inſtances, that muſt be the Caſe; but as I have no Knowledge of the Settlement of the Regimental Accounts, I cannot ſpeak poſitively to the Fact. It is not in my Department.

Q. To what Time has the Staff been paid; and can you inform the Committee what is due on that Account?—*A.* Warrants have been granted for the Pay of the Staff at Home, up to the 24th of June 1796; but I believe they have not been paid beyond June 1795: The uſual Certificate, granted by the War Office, has been tranſmitted to the Paymaſter General up to the 24th December 1796; but the Debenture has not been returned from the Pay Office.

Q. Are there any exiſting Funds ſufficient to defray the Sum that may prove to be due to the Agents, and which are contained in the Statement of Mr. Windham's Letter of the 21ſt April?

(Mr. Lewis's Anſwer of Yeſterday, to the above Queſtion, read)

A. It is my particular Department to prepare the Eſtimates for the Ordinary Services of the Army, and I do not ſee any Reaſon to ſuppoſe that an ample Proviſion has not been made for ſuch Services during the preſent War, even aſſuming, for the preſent, that the whole Demands of the Agents. ſtated in Mr. Windham's Letters, ſhould ultimately appear to be due to them.

Q. Has the War Office Cognizance of any other Demands outſtanding on the 5th January 1797, for Army Services, not comprized under the Heads enumerated in the Paymaſter General's Account above-mentioned?—*A.* There muſt, I conceive, be a conſiderable Number of Warrants, granted by the War Office for the Extraordinary Services of the Army, lying at the Treaſury or Pay Office unſatisfied—it is not in the Power of the War Office to ſpeak as to the particular Services, the Warrants for which are ſtill unpaid.

Q Is the Apothecary General's Account included in any Account delivered from the War Office?—*A.* It is not; the Medicines are ordered by the War Office, and, I conceive, are to be paid by the Treaſury.

Q. Do you know of any other Orders, given by the War Office, under the ſame Circumſtances?—*A.* I do not.

An

An ACCOUNT of all SUMS advanced for the Public Service from the Civil Liſt, not being Parts of its ordinary Expenditure, from the 5th January 1793, to the 5th January 1797; ſtating what Part had not been replaced by Parliament on the 5th January 1797.

	£.	s.	d.
To make good the like Sum iſſued out of the Civil Liſt Revenues to James Marquis of Saliſbury, Lord Chamberlain of His Majeſty's Houſhold, purſuant to an Addreſs of the Houſe of Lords of the 29th of December 1792, for rendering the Houſe of Peers more commodious, by warming and ventilating the ſame - - - - -	465	11	10½
D° to ſundry Perſons on Account of the ſuffering Refugee Clergy and Laity of France - -	27,692	4	6½
D° to Sir William Chambers, on Account of Works done at the Fleet Priſon - -	3,376	8	0
D° to D°, on Account of Works at Somerſet Place, and for Fixtures at the Signet and Privy Seal Offices, and at the Offices of the Duchies of Lancaſter and Cornwall - - -	9,255	6	9
D° to Joſeph White, Eſq; to pay the Sums aſſeſſed on the Salaries of the Commiſſioners for auditing the Public Accompts, and their Officers, for the Land Tax 1790: and to John Wiggleſworth, Eſq; to pay Arrears to ſundry Perſons from the ſaid Office to the 30th of July 1793 - - -	1,814	15	4
D° to William Chinnery, Eſq; for the Diſcharge of Debts contracted by Mr. Tully, late Agent and Conſul General at Tripoli - - -	2,111	1	0
D° to John Marſh and John Spranger, Eſqrs. as a Compenſation for their Trouble in enquiring into and reporting upon the Caſes of Perſons who ſuſtained Loſſes on evacuating the Muſquito Shore, in conſequence of the Convention entered into by His Majeſty with the King of Spain, in the Year 1786	1,084	15	1
To make good the like Sum iſſued out of the Civil Liſt Revenues to Patrick Rooney Nugent, Eſq; Acting Surveyor General of Lands at Cape Breton, on Account of Surveys and other Services - -	669	9	11
D° for the Biſhop of Quebec, for Expences in proceeding to his See; to Alexander Daviſon, Eſq; to reimburſe Expences in purchaſing Stationary for the Surveyor Generals and Printing Offices in Upper Canada; to John Reeves, Eſq; for Expences in the			
Borne forward -	£46,469	12	5

	£.	s.	d.
Brought forward -	46,469	12	5
Adminiſtration of Juſtice in Newfoundland; to William Chinnery, Eſq; to diſcharge Sums due to the Attorney General of Nova Scotia, for Grants of Lands to the Royaliſts; and to the Repreſentatives of Philip Yonge, Eſq; for his Salary as late Surveyor of Lands in Georgia - - -	1,504	10	6
Dº to William Pollock, Eſq; as the Balance due to him on Account of the Commiſſioners appointed for enquiring into the Laws, &c. for the Iſle of Jerſey - - - - -	537	12	6
Dº to William Chinnery, Eſq; to reimburſe to Samuel Starbuck, Junr. who carried on the Whale Fiſhery in Nova Scotia, and who arrived at Milford Haven, for the Loſs in Conſequence of the Sale of his Property, and for his Paſſage - -	248	18	0
Dº to Thomas Cotton, Eſq; for Allowances for the Relief of American Civil Officers, and others, who have ſuffered on Account of their Attachment to His Majeſty's Government. - - -	19,500	0	0
Dº for His Majeſty's Services Abroad, between the 5th of January 1793 and the 5th of January, 1794 - - - - -	14,585	10	6
Dº in purſuance of Addreſſes of the Houſe of Commons - - - -	46,619	13	7
Dº to the late Commiſſioners appointed to enquire into the State and Condition of Woods, Foreſts, and Land Revenues belonging to the Crown, and their Officers - - - -	2,043	0	0
Dº for the Expences incurred in carrying on the Proſecution againſt Warren Haſtings, Eſq. -	10,749	3	8
Dº for the Expences of ſending Proviſions, and other Articles to the Settlement in New South Wales, and of the Amount of Bills drawn, and of other Expences incurred on Account of the Convicts at that Settlement - - - -	19,820	8	10
Dº to Duncan Campbell. Eſq; for the Expence of confining, maintaining, and employing Convicts on the River Thames - - - -	11,393	4	8
Dº to James Bradley, Eſq. for the Expences of maintaining and guarding Convicts in Langſton and Portſmouth Harbours - - -	13,576	17	8½
Borne forward -	£187,048	12	4½

	£.	s.	d.
Brought forward -	187,048	12	4½

To make good to ſundry Perſons, Money iſſued out of His Majeſty's Civil Liſt Revenues, between the 14th Day of February 1794, and the 5th of April following:

Thomas Cotton, Eſq; to pay a Bill drawn by Senhouſe Wilſon, Eſq; for re-building the Pier, &c at Douglas Harbour, in the Iſle of Man	648	15	6	
Ditto for Ditto - -	249	0	6	
William Chinnery, Eſq; to pay a Bill drawn by Commiſſary Palmer, for Proviſions for the Settlement of New South Wales - -	3,117	8	6	
D° to pay Bills drawn by Arthur Phillips, &c. &c. - -	273	1	4	
D° to diſcharge a Certificate granted by Mr. Bulkeley, for tranſporting Blacks from Nova Scotia to Sierra Leone, &c. - - - -	521	3	4	
John Wilmot, *et al.* for the ſuffering Clergy and Laity of France, &c.	9,528	7	6	
To William Chinnery, Eſq; for Cloathing put on board the Surprize Tranſport, for Convicts on their Paſſage to New South Wales -	214	2	9¾	
To Alexander Daviſon, Eſq; for Cloathing, &c. ſent to ditto -	452	15	8	
To William Pollock, Eſq; for Expences of paſſing a Commiſſion under the Great Seal, appointing Commiſſioners at Toulon, for a Patent creating a Court of Criminal Juriſdiction in Newfoundland; for Fees, &c. - - -	272	14	6	
				15,277 9 7¾
Made good out of the Supply for the Year 1794 -			£.	202,326 2 0¼

To replace to the Civil Liſt the like Sum iſſued in purſuance of Addreſſes of the Houſe of Commons

	£.	s.	d.			
	47,649	1	5			
Borne forward -	£ 47,649	1	5	202,326	2	0¼

	£.	s.	d.	£.	s.	d.
Brought forward -	47,649	1	5	—202,326	2	0¼
To replace to the Civil Liſt the like Sum iſſued in Conſequence of the Expences incurred in carrying on the Proſecution againſt Warren Haſtings, Eſq; - - -	4,794	6	6			
Dº iſſued for the Expence of ſundry Articles ſent to New South Wales, of the Amount of Bills drawn, and of other Expences incurred on Account of the Convicts at that Settlement - -	6,958	8	4			
Dº iſſued to Duncan Campbell, Eſq; for confining, maintaining, and employing Convicts on the River Thames - - -	11,463	13	8			
Dº iſſued to James Bradley, for maintaining, and guarding Convicts in Langſton and Portſmouth Harbours, &c. - - -	15,440	5	11½			
Dº iſſued to Thomas Cotton, Eſq; for defraying the Expences of Allowances for the Relief of American Civil Officers, and others, who have ſuffered on Account of their Attachment to His Majeſty's Goverment	24,500	0	0			
Dº iſſued to William Chinnery, Eſq; to be by him paid over to certain French Proprietors of the Iſland of St, Domingo, to enable them to go there - - -	1,059	14	0			
Dº iſſued to John Wilmot, Eſq; Robert Banks Jenkinſon, Eſq; Sir William Pepperell, Bart, and Philip Metcalfe, Eſq: Members of the Committee for the Relief of the French Clergy and Laity -	98,410	0	0			
Dº iſſued to William Chinnery, Eſq; to enable him to diſcharge Claims for Fees on Eſcheats and Forfeitures in the Province of Nova Scotia, and for other Services -	468	16	1			
Borne forward -	£ 210,744	5	11½	—202,326	2	0¼

	£.	s.	d.	£.	s.	d.
Brought forward -	210,744	5	11½	202,326	2	0¼
To replace to the Civil Liſt the like Sum iſſued to William Pollock and William Huſkiſſon, Eſqrs. for an Allowance to a Super-intendant, appointed to attend the Buſineſs ariſing out of an Act of the laſt Seſſion of Parliament, intituled, "An Act for eſtabliſhing Regulations reſpecting Aliens arriving in this kingdom, or reſident therein, in certain Caſes," from the 10th of January 1793 to the the 11th of July 1794, and for the Expence of Printing in conſequence of the above-mentioned Act, from the 5th of January 1793 to the 30th of April following -	1,089	6	2¼			
Dº iſſued to Thomas Evance, Eſq. as an Allowance to himſelf and Thomas Brodie, Gent. for continuing and perfecting the Index to the Journals of the Houſe of Lords -	869	19	0			
Dº iſſued to the Repreſentatives of William Blackburn, Eſq; as a Compenſation for his Trouble in making Deſigns for the Penitentiary Houſes intended to have been built at the Public Expenee, and for a Variety of other Buſineſs done relative thereto; and to Jeremy Bentham, Eſq; to enable him to make Preparations for the Cuſtody and Care of the Convicts propoſed to be confined in the Penitentiary Houſes -	2,823	10	5			
Dº iſſued for His Majeſty's Service Abroad, between the 5th Day of January 1794 and 5th January 1795	24,335	18	0			
Dº iſſued to James Willis, Eſq; to be applied with a View to the forming an Eſtabliſhment in Africa, for the Purpoſe of opening a Commercial Intercourſe with the interior Parts of that Continent -	4,069	2	0			
Borne forward -	£243,932	1	7¼	202,326	2	0¼

	£.	s.	d.	£.	s.	d.
Brought forward -	243,932	1	7¼	202,326	2	0¼
To replace to the Civil List the like Sum issued to John Wilmot, Esq; *et. al.* from the 13th of February 1795, for the Support, Cloathing, Maintenance, &c. of the suffering Clergy and Laity of France, &c.	37,500	0	0			
Made good out of the Supply for the Year 1795 -				281,432	1	7¼
To make good the like Sum which has been issued out of His Majesty's Civil List Revenues for His Majesty's Service Abroad, between the 5th of January 1795 and the 5th of April 1796 - - -	233,485	4	10			
D° to John Wilmot, Esq; Robert Banks Jenkinson, Esq; Sir William Pepperell, Bart. and Philip Metcalf, Esq; Members of the Committee for the Relief of the suffering Refugee Clergy and Laity of France - - -	129,350	0	0			
D° to Thomas Cotton, Esq; for defraying the Expence of Allowances for the Relief of American Civil Officers and others who have suffered on Account of their Attachment to His Majesty's Government -	28,500	0	0			
D° to John Vernon, Esq; Solicitor to the Mint, towards defraying the Expences incurred for Prosecutions relative to the Coin of this Kingdom, during the Years 1792, 1793, and 1794 - -	2,966	4	6			
D° to Edward Blackstock, Esq; and Messrs. Eyre and Strahan, for preparing the Press and printing the 32d and 33d Volumes of the Journals of the House of Peers for the Years 1768, 1769, 1770, 1771 1772, and 1773 - -	1,858	12	5			
Borne forward -	£396,160	1	9	483,758	3	7½

	£.	s.	d.	£.	s.	d.
Brought forward -	396,160	1	9	— 483,758	3	7½
To make good the like Sum, which has been iſſued out of His Majeſty's Civil Liſt Revenues, to Richard Whalley Bridgeman, Clerk to the Grocer's Company, for making up and publiſhing in the London Gazette, Weekly Returns of the Average Price of Brown or Muſcovada Sugar, purſuant to the Acts of the 32d Year of His preſent Majeſty -	1,334	7	0			
D° to George Whittam and others, for Attendance on the Committee for making the Approach to both Houſes of Parliament more commodious, and other Services - -	384	7	0			
D° to Samuel Gunnell, for his Attendance upon the Committee appointed to enquire into the Frauds and Abuſes in Relation to the Franking of Letters in the Public Offices	51	5	0			
D° by His Majeſty's Orders, purſuant to Addreſſes of the Houſe of Commons - - -	29,921	12	6			
D° to Duncan Campbell, Eſq; for the Expences of confining, maintaining, and employing Convicts on the River Thames - -	8,685	11	4			
D° to James Bradley, for the Expences of maintaining and guarding Convicts in Langſtone and Portſmouth Harbours - -	12,072	1	6			
D° to William Chinnery and Wm. Pollock, Eſqrs. for Expences on Account of the Settlement of New South Wales - - -	15,088	7	10¼			
D° for the Expences incurred in carrying on the Proſecution againſt Warren Haſtings, Eſq. -	5,000	0	0			
D° to George Roſe and Charles Alexander Craig, Eſqrs. for the Purchaſe of the Parliament Office, and for Contingent Expences thereof	2,741	16	0½			
Borne forward -	£471,439	9	11¼	— 483,758	3	7½

	£.	s.	d.	£.	s.	d.
Brought forward -	471,439.	9	11¾	483,758	3	7½
To make good the like Sum, which has been iſſued out of His Majeſty's Civil Liſt Revenues, to William Pollock, William Wickham, and Thomas Carter, Eſqrs. for Expences and Allowances in the Superintendance of the Alien Act -	2,232	14	4¾			
Dº John Mayor, Eſq. for Stationary ſhipped by him for Upper Canada, according to the Directions of the Commiſſioners of the Treaſury	306	19	0¼			
Made good, out of the Supply for the Year 1796 -				473,979	3	4¾
To make good the like Sum iſſued out of the Civil Liſt Revenues to Thomas Cotton, Eſq. for defraying the Expences of Allowances for the Relief of American Civil Officers who have ſuffered on Account of their Attachment to His Majeſty's Government - - - - -	11,500	0	0			
Dº for His Majeſty's Service Abroad, between the 5th Day of April 1796, and the 10th Day of October 1796 - - - - -	71,431	5	11¼			
Ditto, for the ſuffering Clergy and Laity of France - - - -	140,090	0	0			
Dº to James Wyatt, Eſq. Surveyor of the Works, for Fixtures at the Houſe of the Speaker of the Houſe of Commons - -	681	16	3			
Dº to Thomas Evance, Eſq; and Thomas Brodie, Gent. for continuing and perfecting the Index to the Journals of the Houſe of Lords -	869	19	0			
Dº to Duncan Campbell, Eſq; for the Expence of confining, maintaining, and employing Convicts on the River Thames - -	9,186	2	4			
Borne forward -	£233,759	3	6¼	957,737	7	0¼

	£.	s.	d.	£.	s.	d.
Brought forward -	233,759	3	6¾	957,737	7	0¼
To make good the like Sum iſſued out of the Civil Liſt Revenues to James Bradley, Eſq. for the Expence of maintaining and guarding Convicts in Langſtone and Portſmouth Harbours - - -	13,492	2	11			
Dº in purſuance of Addreſſes of the Houſe of Commons - -	28,263	1	6			
Made good out of the Supply for the Year 1797 -				275,514	7	11¾

Sums which had not been replaced by Parliament on the 5th January 1797.

To John Wilmot, Eſq. *et al.* for the Support of the French Clergy and Laity - - - - -	15,500	0	0			
To Thomas Cotton, Eſq. for American Sufferers - - -	500	0	0			
To George Roſe, Eſq. for the Rent of a Houſe for the Parliament Office - - - - -	260	15	6			
To John Wyatt, Eſq. for the Purchaſe of a Houſe in Scotland Yard for an Office for the Officers of his Majeſty's Works - - -	560	9	0			

For His Majeſty's Secret Service, viz.

	£.	s.	d.			
By Lord Grenville -	4,857	16	0			
By Hen. Dundas, Eſq.	9,470	16	0			
				14,328	12	0
				31,149	16	6
			£.	1,264,401	11	6

Treaſury Chambers,
April 10, 1797.

LETTER

LETTER from GEORGE ROSE, Esq. dated 1st May 1797.

SIR,

IN Return to the Second Order of the Select Committee on Finance, &c. of the 26th Instant, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you,

That the Sum of £. 15,500, issued to John Wilmot, Esq, for the Support of the French Clergy and Laity, is included in the Sum of £. 31,000, stated in the "Account of the Outstanding Demands at the "Treasury on the 5th of January 1797."

That the Sum of £500, issued to Thomas Cotton, Esq. for American Sufferers, is included in the Sum of £46,120, in the "Estimate "of the expected Amount of Public Expences, under the Head of "Miscellaneous Services, for the Year ended the 5th January 1798."

That the Sum of £260 15. 6. issued to George Rose, Esq. for Two Years Rent of a House for the Parliament Office, previous to the Completion of the Purchase thereof, is intended to be submitted to Parliament for Repayment:—And,

That the Sum of £560. 9. issued to John Wyatt, Esq. for the Purchase of a House in Scotland Yard, for an Office for the Officers of His Majesty's Works, is also intended to be submitted to Parliament for Repayment.

With respect to the Sum of £14,328. 12. issued to His Majesty's Principal Secretaries of State, I am further to acquaint you, that in the Estimate of the Civil List delivered to Parliament in 1786, pursuant to the Act of the 22d Year of His present Majesty, the Sum of £. 25,000 is stated as the probable Annual Demand for Foreign Secret Service; and it has been the Practice in this War to propose to Parliament to make good to the Civil List the Sums exceeding the said Estimate for that Service.

In the Half Year ending the 10th Day of October 1796, the Deduction of £ 12,500 was omitted to be made from the Sum issued for that Service; but in the Quarter ended the 5th January 1797, £ 18,750 (being the Proportion of Three Quarters of the said estimated Sum of £ 25,000) was deducted from the Sum of £ 20,095 19 3 issued in that Quarter, which left an Excess of £ 1,345 19 3 to be provided for, as stated in the "Account of the outstanding Demands "at the Treasury on the 5th January 1797," consistently with which Practice, it will not be necessary to propose to Parliament to grant the Sums of £. 4,857 16 and £. 9,470 16 stated in the Account, dated the 10th of April (which is herewith returned) in order to make the same good to His Majesty's Civil List.

Treasury Chambers,
1st May 1797.

B L

FOURTH REPORT.

COLLECTION OF THE PUBLIC REVENUE.

CUSTOMS.

(Ordered to be printed 9th July 1797.)

YOUR Committee, in their Three preceding Reports, have endeavoured to diſcharge the Duty impoſed upon them by the Houſe, with regard to all the ſeveral Matters referred to their Examination, except thoſe which are contained in the concluding Inſtruction.

This laſt Head of Inquiry comprehends, indeed, no leſs a Compaſs than an Examination of what Regulations and Checks have been applied to controul all the Branches of the Public Expenditure, and how far the ſame have been found effectual; what Increaſe or Diminution has taken place in the Salaries and Emoluments of all Public Offices ſince the Year 1782; and what further Meaſures can be adopted, either for reducing the Public Expenditure, or for diminiſhing the total Amount of official Salaries and Emoluments, without Detriment to the Public Services.

In proceeding to obey this Inſtruction, your Committee were ſtrongly impreſſed with its comprehenſive Extent and peculiar Difficulties; and it was evident, that they could not expect, in the ordinary Courſe of their own Parliamentary Continuance as a Committee, to complete ſuch a Reſearch in all its Branches, with the Attention due to its preſent and future Importance.

It

It became neceſſary therefore to begin, by SELECTING, out of the various Objects before them, ſuch of the more important Departments as they could hope to inveſtigate with the greateſt Diſpatch and Effect: And as Parliament itſelf had formerly appointed Two ſucceſſive Commiſſions, about the ſame Period of Time from which theſe Inquiries were to commence, for the Purpoſe of inveſtigating Public Accounts and Offices, Your Committee conceived, that they could not, upon the Whole, diſcharge their Duty more ſatisfactorily, than by purſuing, on the preſent Occaſion, ſo far as their own Continuance might enable them, a Courſe ſimilar to that which was then adopted. In taking this Line, they found themſelves aſſiſted, as to their Selection of Objects, by the Judgment of Parliament itſelf, which had ſpecifically directed the Attention of the Commiſſioners to particular Branches and Offices of the Public Expenditure; and thoſe Commiſſioners, who were authoriſed to adminiſter Oaths to all Perſons whom they found it neceſſary to examine (a Power greater than what your Committee poſſeſs) having diligently employed more than Eight Years in their inveſtigations *, and produced no leſs than Twenty-five Reports, of approved Accuracy in their Details, and of the higheſt Importance in their Reſults, your Committee thought it moſt adviſeable to ſtand upon the 'vantage Ground of their Labours; conceiving it material in the firſt Place to aſcertain how far the Reſult of theſe Reports appeared to have produced practical Benefit to the Public; and being further of Opinion, that they themſelves ſhould be enabled, by the Aid of thoſe Reports, to proſecute their own Inquiries more ſecurely, and with a greater Probability of rendering them uſeful.

* *N. B.* The Commiſſioners of Accounts were firſt appointed by Stat. 20 G. III. c. 54. their Firſt Report was dated 27th Nov. 1780, and their Fifteenth and laſt Report 19th Dec. 1786.

The Commiſſioners of Inquiry were appointed by Stat. 25. Geo. III. c. 19. their Firſt Report was dated 11th April 1786, their Tenth and laſt Report June 30, 1788.

B L

The Selection being thus made, your Committee proceeded next to conſider of the moſt convenient Order of inquiring into theſe ſeveral Objects; (the former Reports affording them no uniform Precedent in this Reſpect) and they have upon this Queſtion thought it moſt convenient to arrange the ſeveral Objects of their Inquiry under the diſtinct Heads of, 1. Collection of the Public Revenue. 2. Expenditure of the Public Money; and, 3. Auditing of the Public Accounts.

In reporting upon each particular Office within either of theſe Branches, your Committee have adopted one uniform Mode; namely, by ſtating, 1ſt. How far the Regulations and Checks, recommended by the former Commiſſioners have been ſince carried into Execution, and how far they have been effectual. 2dly. What has been the actual Increaſe or Diminution in the Expence of each Office, and its Salaries and Emoluments, ſince 1782; and 3dly, the further Meaſures which, in the Opinion of your Committee, may be adopted for regulating or reducing the Public Expenditure, or Eſtabliſhment of Office, without Detriment to the Public Service; ſubmitting ſuch Obſervations upon this Head, as appear to them to ariſe out of the preceding Statements: With regard to theſe Obſervations, however, your Committee beg Leave to remark, that they have conceived it to be their Duty principally to keep in View the ſame Maxims of political Prudence and Œconomy, which were ſo clearly ſtated, and ſo conſtantly urged by the Commiſſioners of Accounts and of Inquiry; and in other Inſtances, where new Circumſtances have ſeemed to require a wider Range of Obſervations, your Committee have only preſumed to ſuggeſt them as Matters, which may be deſerving of a more deliberate and minute Inveſtigation, than the advanced State of the preſent Seſſion of Parliament has allowed your Committee to beſtow upon them.

The

The COLLECTION of the REVENUE.

UNDER this general Head are compriſed the ſeveral Duties of CUSTOMS, EXCISE, and STAMPS, the LAND TAX, and ASSESSED TAXES, thoſe derived from the POST OFFICE, SALT, HAWKERS and PEDLARS, HACKNEY COACHES and CHAIRS, and the PENSION DUTIES, FIRST FRUITS and TENTHS: Other Sources, caſual in their Nature, of ſmall Produce, and of various Deſcriptions, alſo contribute to the Annual Revenue; ſuch as Seizures, Profers, the Fees of regulated or ſuppreſſed Offices, Lotteries, &c.

Previouſly, however, to the detailed Inveſtigation of the Regulations and Official Diſburſements of each particular Department, your Committee have thought fit to take a preliminary View of the general Rate of Expence, incident to the whole Syſtem of Collection. They were deſirous of ſtating what were the Charges of Collection in the Year 1782, and of ſhewing their progreſſive Amount throughout each ſubſequent Year down to the preſent Time; but they find that the Accounts of the ſeveral Revenue Departments were not made up, in the early Part of this Period, with a ſufficient Uniformity of Plan, and Minuteneſs of Detail, to furniſh the Means of exhibiting ſuch a Statement. The more diſtinct and comprehenſive Statements of the National Revenues, which have been framed under the Authority of the Executive Government within a few Years paſt, have enabled your Committee to trace correctly the Variations which have taken place in the Charges of Management through the laſt Eight Years. Theſe comprehend equal Periods of Peace and War: And your Committee have therefore proceeded to inquire, in each of the principal Branches of Revenue, what, during theſe Periods,

Periods, has been the Rate *per Centum* to which the Charges of Management have amounted upon the Groſs Receipt, and upon the Net Produce of each Branch reſpectively: they have then ſtated the Average Rate of Expence for which the Total Groſs Receipt, and Total Net Produce, of theſe principal Branches of the Public Revenues were Annually collected during the ſame Periods; and they have endeavoured to complete their Illuſtration of this Subject, by giving a general View of the Whole of the Revenues for the Year 1796, diſtinguiſhing the Groſs Receipt upon each, and the various Deductions incident to each in the Courſe of its Paſſage to the Exchequer.

Upon conſidering the competent Parts of the Britiſh Revenues, with a View to the Rate of Expence at which each Part is collected, it is obvious that ſome of them are affected by peculiar Circumſtances, which muſt render the Proportion of Expence materially different in different Inſtances.

Thus, the Eſtabliſhment of the Board of Cuſtoms is employed, not for Purpoſes of Revenue alone, but alſo for carrying into Effect the Laws of Navigation and Trade, upon which the Security of the Empire, and the Protection and Encouragement of its Commerce and Manufactures ſo eſſentially depend; and yet, in ſtating the Expences incurred for the Management of the Cuſtoms, it is impoſſible to ſeparate the Charges applicable to Regulations of Trade and Navigation, from thoſe which are incurred for the excluſive Purpoſes of Revenue. For the ſame Reaſons it muſt alſo be remarked, that it has been deemed expedient to divide the Collection of ſome of the largeſt Duties on Imports between the Cuſtoms and Exciſe, in order the better to ſecure the Revenue, by checking the Inland Tranſit of Goods which have been clandeſtinely brought aſhore; and by this Meaſure, nearly Three Millions of Revenue are transferred to the Exciſe, without any material Diminution in the neceſſary

Eſtabliſhment of the Cuſtoms. It is equally neceſſary to obſerve, that the Expences attending the Execution of the Quarantine Service are alſo paid out of the Cuſtoms, and add conſiderably to the general Charges of Management, although they are incurred not for Purpoſes of Revenue, but for the general Security of Health. It is natural therefore to expect, that the Rate of Expence in this Department, ſhould be higher than what is incident to moſt others. *

The following Table will ſhew, what has been the actual Rate *per Centum* on the Collection of the Groſs and Net Revenue of the CUSTOMS, during the Period in Queſtion:

Years	Groſs Receipt.	Rate *per* Ct. thereon	Net Produce	Rate *per* Ct. thereon
1789 —	£5,417,333 -	£6 7 0 —	£4,050,003 -	£8 9 10
1790 —	5,349,478 -	6 17 6 —	3,976,808 -	9 5 0
1791 —	5,587,853 -	7 3 8 —	4,193,817 -	9 11 6
1792 —	6,045,818 -	6 9 7 —	4,407,837 -	8 17 6
1793 —	5,574,708 -	6 19 7 —	4,221,832 -	9 4 8
1794 —	5,841,840 -	7 1 8 —	3,821,216 -	10 16 8
1795 —	5,776,058 -	6 19 5 —	3,959,462 -	10 3 5
1796 —	6,381,902 -	6 2 6 —	4,533,489 -	8 12 6

The Fluctuation which appears in the Proportion that the Groſs and Net Produce bear to each other in the different Years, ariſes chiefly from an Increaſe or Decreaſe of the Amount of Drawbacks paid on Goods exported.

Some other Branches of the Revenue are alſo affected by peculiar Circumſtances, which appear to increaſe their Expence of Management, only becauſe they are Eſtabliſhments executing other Services beſides that of merely collecting the Public Money. The Poſt Office falls particularly within this Deſcription, and is an Eſtabliſhment of ſo mixed a Nature, that it cannot, for the preſent Purpoſe, be brought fairly into Compariſon with any of the Revenue Departments; the Profits of the Poſt Office being eſſentially derived from the Compenſation

* Supplement (A.)

Compenſation paid by Individuals for the Performance of a Labour undertaken by the Government for the Public Accommodation; and, beſides the Salaries of the various Officers connected with the Management of this Service, the Poſt Office is ſubject to ſeveral Charges of a ſpecial Kind, ſuch as the Expence of Horſes, Carriages, and Packet Boats, &c. &c. The Salt Office is another Eſtabliſhment, in which the Charges of Management are alſo enhanced by Cauſes of a peculiar Nature: For, in order to ſecure the Duties upon Home Conſumption, which alone contributes to the Revenue, it is thought neceſſary to maintain a Guard over the whole Quantity of Salt manufactured, although nearly Four-fifths of it are ultimately exempt from Duty, as being either applied to our Fiſheries, or exported. The Hackney Coach Office is alſo an Eſtabliſhment of a mixed Nature, and its principal Functions are thoſe of a Court of Police in Caſes which have no Connection whatever with the Collection of the Revenue.—Subject to theſe Remarks, the Charges of Management upon the ſeveral other Branches of Revenue may be eſtimated from the following Tables:

EXCISE.

Years.	Groſs Receipt.	Rate *per* Ct. thereon.	Net Produce.	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	8,418,611	- - 5 10 0	— 7,222,216	- - 6 8 2
1790 —	9,054,850	- - 5 11 0	— 7,641,706	- - 6 12 2
1791 —	9,808,908	- - 5 0 4	— 8,211,692	- - 5 19 11
1792 —	10,113,867	- - 4 19 10	— 8,456,833	- - 5 19 5
1793 —	9,412,487	- - 5 5 7	— 8,009,477	- - 6 4 1
1794 —	9,964,293	- - 5 0 4	— 8,489,462	- - 5 17 9
1795 —	10,866,170	- - 4 13 11	— 9,378,350	- - 5 8 10
1796 —	10,960,425	- - 4 12 1	— 9,155,571	- - 5 10 3

STAMPS.

Years.	Gross Receipt.	Rate *per* Ct. thereon.	Net Produce.	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	1,325,004	5 7 1	1,229,979	5 15 4
1790 —	1,415,324	6 5 1	1,310,829	6 15 1
1791 —	1,489,871	4 11 8	1,385,774	4 18 7
1792 —	1,530,333	4 15 8	1,420,856	5 3 0
1793 —	1,462,870	5 1 10	1,361,002	5 9 6
1794 —	1,522,673	4 16 3	1,411,074	5 3 10
1795 —	1,801,412	4 18 9	1,672,132	5 6 6
1796 —	1,904,092	4 17 7	1,772,976	5 4 10

LAND TAX, AND ASSESSED TAXES.

Years.	Gross Receipt.	Rate *per* Ct. thereon.	Net Produce	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	3,572,484	3 10 3	3,447,017	3 12 9
1790 —	3,741,222	3 8 6	3,613,038	3 10 11
1791 —	3,743,961	3 9 10	3,613,123	3 12 4
1792 —	3,623,619	3 2 2	3,501,920	3 4 2
1793 —	3,635,250	3 9 4	3,509,141	3 11 10
1794 —	3,645,824	3 9 6	3,519,079	3 12 3
1795 —	3,663,501	3 10 2	3,534,976	3 12 9
1796 —	4,101,869	3 12 5	3,953,316	3 15 1

The Computations of the Rate per Centum of the Expence of collecting the Assessed Taxes is made on the Gross and Net Produce, including the Tax on Windows, by the 24th of His Majesty, there being no Expence attached to the latter Article in the Customs or Excise, into which the Net Produce of it is paid.

SALT,

Years.	Gross Receipt.	Rate *per* Ct. thereon.	Net Produce.	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. s d.
1789 —	476,381	6 5 6	379,540	8 8 2
1790 —	495,060	6 11 7	414,599	7 17 2
1791 —	493,831	4 16 6	415,683	5 14 8
1792 —	497,338	6 1 11	416,705	7 9 10
1793 —	502,341	6 0 4	401,894	7 10 5
1794 —	520,664	5 19 9	442,917	7 0 9
1795 —	552,933	5 12 2	465,780	6 13 4
1796 —	454,378	7 0 9	405,400	7 17 10

HACKNEY COACHES AND CHAIRS.

Years.	Groſs Receipt.	Rate *per* Ct. thereon.	Net Produce.	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	26,359	-- 8 5 10 —	24,169	-- 9 1 1
1790 —	26,315	-- 8 5 1 —	24,142	-- 8 19 2
1791 —	29,927	-- 7 8 6 —	27,700	-- 8 0 9
1792 —	26,322	-- 8 8 7 —	24,093	-- 9 5 0
1793 —	26,336	-- 8 10 0 —	24,097	-- 9 5 9
1794 —	24,940	-- 9 0 9 —	22,600	-- 10 0 8
1795 —	26,095	-- 8 15 7 —	23,800	-- 9 12 10
1796 —	26,146	-- 8 12 6 —	23,890	-- 9 8 10

HAWKERS AND PEDLARS.

Years.	Groſs Receipt.	Rate *per* Ct. thereon.	Net Produce.	Rate *per* Ct. thereon.
	£.	£. s. d.	£.	£. .. d.
1789 —	6,132	-- 48 17 10 —	3 137	-- 95 9 5
1790 —	6,708	-- 57 0 5 —	3,825	-- 75 7 5
1791 —	6,482	-- 41 13 0 —	3,781	-- 71 8 2
1792 —	6,008	-- 47 9 8 —	3,134	-- 91 13 5
1793 —	6,042	-- 47 17 7 —	3,149	-- 92 4 4
1794 —	6,104	-- 46 14 9 —	3,251	-- 87 15 1
1795 —	6,725	-- 41 1 2 —	4,005	-- 69 13 3
1796 —	7,882	-- 35 11 9 —	5,076	-- 55 5 2

Having given theſe particular Statements of the Rate of Expence incurred in the ſeparate Collection of each of theſe Branches of the Revenue, your Committee proceed next to ſtate the Average Rate of Expence incurred in collecting the Total Groſs Receipt and Total Net Produce of the principal Revenues of Great Britain (the Poſt Office excepted) during the ſame Period, which appears to ſtand thus:

Years.	Rate *per* Ct. on the Groſs Receipt.	Rate *per* Ct. on the Net Produce.
	£. s. d.	£. s. d.
1789	- - 5 11 2	- - - 6 11 8
1790	- - 5 15 3	- - - 6 16 7
1791	- - 5 8 9	- - - 6 9 7
1792	- - 5 5 0	- - - 6 6 0
1793	- - 5 11 9	- - - 6 11 9
1794	- - 5 9 7	- - - 6 13 7
1795	- - 5 5 7	- - - 6 5 10
1796	- - 5 0 9	- - - 6 1 7

In

In the Charges of Management of theſe ſeveral Revenues, the Sums paid by the Officers on Account of the Land Tax, the One Shilling, and the Sixpence in the Pound, are included, which nevertheleſs, ought properly to be deducted from the Management, becauſe they paſs into, and are accounted for in another Branch of the Revenue. If the Amount of theſe latter Taxes were deducted from the Charges of Management of the laſt Year's Revenue, the Rate per Centum on the Collection might be ſtated thus—1796, on the Groſs Receipt about £. 4. 14*s.* on the Net Produce about £. 5. 14*s.* 10*d.*

It is difficult to compare the Amount of this Expenditure, with the Expences incurred by other Nations for ſimilar Purpoſes; but there is Reaſon to believe, that it does not much exceed Half the Expence, according to the loweſt Calculation, which was incurred in collecting the Revennes of France, about the Beginning of the ſame Period of Time to which the preceding Statements relate. Perhaps, indeed, it is impoſſible to obtain complete Information upon this Head, with reſpect to any Foreign States, even thoſe of which the moſt recent and accurate Accounts have been laid before the Public; whereas, to uſe the Words of the very able and intelligent Perſon whoſe Aſſiſtance has principally enabled your Committee to lay theſe Statements before the Public, "In Great Bri-"tain, every Farthing drawn from the Subject, on Account of the "Public Revenues, and all Deductions therefrom, until the Net "Produce is paid into the Exchequer and brought within the View "of Parliament, can be aſcertained with a mathematical Accuracy."

In Illuſtration of the general Subject of theſe preliminary Remarks, your Committee have ſubjoined a Statement of the Whole of the Revenues of Great Britain for the Year 1796; diſtinguiſhing, 1ſt, the Groſs Receipt upon each Branch; 2dly, the ſeveral Deductions neceſſarily incident to each reſpectively, *viz.* for Drawbacks, Repayments, Allowances, and Bounties in the Nature of Drawbacks; 3dly, their reſpective Charges of Management, &c. 4thly, the Net Produce remaining upon each, after theſe Deductions are made; 5thly, the Payments made out of that Net Produce for National Purpoſes, ſuch as, the Support of the Civil Government of Scotland, the Encouragement of Fiſheries, the Importation of Corn, or the raiſing of Seamen, &c. &c. all of which are to be conſidered as an Anticipation of Iſſues out of the Exchequer; and 6thly, the final Payments actually made into the Exchequer.

A View

A View of the REVENUES of the BRITISH EMPIRE for the Year 1796: distinguishing their several Branches, and the Amount of the Total Gross Receipt upon each, with the subsequent Deductions thereout, and the final Payment thereon made into the Exchequer.

	Gross Receipt.	Drawbacks, Repayments, Allowances, and Bounties of the Nature of Drawbacks.	Charges of Management.	Net Produce of the Revenues.	Paid into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	6,381,902 0 0	1,457,352 0 0	391,061 0 0	4,533,489 0 0	3,612,724 14 0½
Excise	10,960,425 0 0	1,299,940 0 0	504,914 0 0	9,155,571 0 0	9,150,081 7 6½
Land and Assessed Taxes	3,571,893 0 0	—	148,553 0 0	3,423,340 0 0	3,090,681 17 2
Stamps	1,904,092 0 0	38,175 0 0	92,941 0 0	1,772,976 0 0	1,771,975 14 1
Salt	454,378 0 0	16,984 0 0	31,994 0 0	405,400 0 0	438,386 14 7½
Hackney Coaches	26,146 0 0	—	2,256 0 0	23,890	23,700 0 0
Hawkers and Pedlars	7,882 0 0	—	2,806 0 0	5,076 0 0	5,076 14 1
Borne forward	23,306,718 0 0	2,812,451 0 0	1,174,525 0 0	19,319,742 0 0	18,092,627 1 6½

	Groſs Receipt.	Drawbacks, Repayments, &c.	Charges of Management.	Net Produce of the Revenue.	Paid into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	23,306,718 0 0	2,812,451 0 0	1,174,525 0 0	19,319,742 0 0	18,092,627 1 6½
Poſt Office - - - - - - - -	—	—	—	534,469 0 0	491,000 0 0
6d. on the £. on Penſions - -	—	—	—	46,525 0 0	46,525 0 0
1s. on the £. on Salaries - - -	—	—	—	29,643 0 0	29,643 16 4
Seizures - - - - - - - - -	—	—	—	10,282 0 0	10,282 2 0
Arrears of Taxes - - - - - -	—	—	—	1,996 0 0	1,996 12 2
Allowances and Fees collected from regulated Offices in the Exchequer - - - - - -	—	—	—	60,000 0 0	60,000 0 0
Sundry ſmall Sums - - - -	—	—	—	1,609 0 0	1,609 3 7
Compoſition by the Bank of England in Lieu of Stamps - - - -	—	—	—	12,000 0 0	12,000 0 0
Produce of the Lottery 1796, excluſive of Prizes - - - - - - -	278,751 0 0	—	14,000 0 0	264,751 0 0	264,751 13 10
Grand Total - - -	—	—	—	20,281,017 0 0	19,010,435 9 5½

Beſides the above Deductions, there are ſome others applicable to National Objects, *viz.* Bounties for raiſing Seamen, &c.

Your Committee proceed next to the ſeparate Examination of each particular Department in which the Public Revenues are collected.

CUSTOMS.

§ 1. THE Commiſſioners appointed to examine, take, and ſtate the Public Accounts of the Kingdom, made Three ſucceſſive Reports upon this Department, in which they fully explained its Conſtitution, the Duties of its ſeveral Officers, and the Mode of collecting this Part of the Revenue, in London and the Out Ports. And in the Courſe of theſe Reports, they pointed out a variety of important Regulations for Retrenchment of Expence, Reduction of Eſtabliſhment, and Accommodation of the Merchants; moſt of which your Committee have great Satisfaction to find have been ſince carried into Effect.

Theſe Regulations may be claſſed under the following Heads, *viz.* 1. Accounts. 2. Offices. 3. Fees. 4. Holydays and Hours of Attendance; and 5. Cruizers.

1. With regard to the Accounts, it was propoſed by the Commiſſioners, that every Collector or Receiver in the Port of London ſhould, on the firſt Board Day in every Week, lay before the Commiſſioners an Account of the total Sums received and paid to the Receiver General during the Week preceding, together with the Balance in his Hands at the Cloſe of the Week; and that the Receiver General ſhould ſtate, at the Foot of his Weekly Certificate to the Commiſſioners, the Sum of Duties remaining in his Hands, and for what Reaſon not paid into the Exchequer. Theſe Regulations have been accordingly carried into Effect; and the Receiver General makes up his Account on every Saturday, and his Payment into the Exchequer every Wedneſday, never retaining any Balance in his Hands beyond the growing Produce of the Week.

It was alſo recommended, that Authority ſhould be given to take the Balances of Duties, and Payments therefrom, in the Plantations, from ſome convenient Period, in order that the Comptroller General might be enabled to include the Groſs Receipt and Payments at the Plantations, in the General Account of the Cuſtoms paſſed in the Exchequer. With reſpect to this Point, however, although the Propriety of the Principle is conceded, its Execution has not been adopted; and the Reaſon now aſſigned, is the Official Intricacy and Difficulty which would attend ſuch a Meaſure.

As a Circumſtance connected with the Matters of Accounts, it was alſo recommended by the Commiſſioners, that the iſſuing of Port Books from the Exchequer ſhould be diſcontinued; it appearing that no leſs than 395 of theſe Books were iſſued annually, at the Expence of £. 751. 11s. 2d. *per Annum*; that not more than 273 Returns upon theſe Books have been made in Ten Years, and that neither the Books nor Returns were of any Public Utility. Your Committee finding, however, that this Recommendation had not been adopted, have inſtituted a freſh Enquiry into the Subject; and it appearing that this Expence has been ſtill continued during the laſt 12 Years, even where the Patent Offices for which theſe Books were originally deſtined no longer exiſt; that not One Sixth of the requiſite Returns have been made; and that even theſe (according to the concurrent Opinions of the Board of Cuſtoms and of the Exchequer) are of no practical poſſible Utility to the Public; your Committee cannot but earneſtly recommend the immediate Diſcontinuance of this needleſs Expence, amounting in the Whole, for Books, Fees, and Meſſengers Allowance, to the Annual Sum of £. 797. 3s. 2d.

The Priſage and Butlerage Duties on Wine, and the Duty on Coals, holden under ancient Grants on the Crown, ought, according to the Suggeſtion of the Commiſſioners of Accounts,

to

to be reveſted (if the Conſent of the Grantees could be obtained) in the Crown, for the Public Service, upon a reaſonoble Compenſation to be made to the Grantees, by a Sum in Groſs, or by the Annual Payment of an Equivalent out of the Duties ariſing from theſe reſpective Articles. No Meaſure of this Sort has been adopted; but the Board of Cuſtoms are of Opinion, that it would be attended with official Benefit and Convenience; and Your Committee cannot forbear, upon Grounds of Policy and Œconomy, moſt ſtrongly to recommend its Adoption.

A general Conſolidation of the Duties of the Cuſtoms was alſo recommended by the Commiſſioners of Accounts; and this Operation was accordingly carried into effect by Stat. 27. Geo. 3. c. 13. up to that Period.

It was further propoſed, that the auditing of the Accounts of this Department ſhould not be tranſacted by the Auditors of the Impreſt; but their Office having been aboliſhed, and a new Commiſſion eſtabliſhed in its Place, by Stat. 25 Geo. 3. c. 52. under which no Fees are paid, the Objection of Expenſe no longer ſubſiſts, and the Accounts are audited by the new Commiſſioners exerciſing the Authority of the ancient Auditors.

The Recommendation of preſenting a perfect and entire Statement of the Groſs and Net Produce of the Cuſtoms, periodically, for the Inſpection of Parliament, has been enforced by a poſitive Law, which requires that there ſhall be laid before both Houſes of Parliament, within Fourteen Days after the Commencement of each Seſſion, an Account of the Total Produce of the Duties of Cuſtoms, Exciſe, Stamps, and Incidents reſpectively, for the Four Quarters next preceding the Date of ſuch Account.

2. With regard to Offices, a Reform in many Branches of the Cuſtoms was ſtrongly urged by the Commiſſioners of

Accounts; and it has been ſince effectually performed in almoſt every Inſtance where ſubſequent Vacancies have happened.

The propoſed Abolition extended in the Port of London to - - -	61	Total 196
And in the Out Ports - - -	135	

And the Total of the propoſed Annual Saving to the Public, according to the Net Produce of thoſe Offices in 1784, was £. 42,655. 4. 11¼.

The Firſt Claſs of Offices which the Commiſſioners recommended to be reduced, comprehends, thoſe whereof they deemed the Duty to be uſeleſs; and the Board of Cuſtoms agree in the Propriety of their Suppreſſion. Of this Claſs there are in the Port of London Ten, but none of them have yet fallen in; a Statement of their Deſcriptions and Emoluments, as they ſtood in the Year 1784, is annexed, whereby it appears that their Total Net Annual Produce then amounted to £. 5,360. 16s. 6¼.

In the Out Ports, there are One Hundred Offices of the ſame Claſs; the Total Net Annual Produce of whoſe Appointments amounted, in 1784, to £. 12,993. 9s. 1¼d. Twelve of theſe Offices have ſince fallen in, which have not been filled up. Their Net Annual Produce, in 1784, was £. 3,593. 3s. 7¾d.

The Second Claſs of which the Suppreſſion was recommended, comprehends thoſe where the Buſineſs is uſeful, but the Officer has become uſeleſs by converting his Office into a Sinecure: And the Board of Cuſtoms think this Reduction alſo to be highly proper

Of this Second Claſs there were, in the Port of London, Thirty-four; the Total Net Annual Produce of whoſe Appointments

pointments amounted, in 1784, to £. 10,931. 15s. 4d. Twelve of these Offices, of the Net Yearly Produce of £. 3,578. 1s. 5d. have since become vacant, which have not been filled up; although, with respect to Two of them it has been thought proper, after abolishing the Sinecure Part of the Office, to appoint an Executive Officer in the Place of each, at a regulated Salary. In the Out Ports, there were Thirty-five Offices of the same Class, the Total Net Annual Produce of whose Appointments amounted, in 1784, to 7,459. 12s. 0¾d. Eighteen of these Offices have since fallen in, but none of them have been filled up. Their Net Annual Produce, in 1784, was £. 4,678. 7s. 6¾d.

The Commissioners of Accounts, after proposing that the Offices of Customers should be wholly at an End, and that those of Comptroller and Searcher should cease to be Patent Offices, advised the Appointment of Two Officers at every Creek where the Deputies to Patent Offices were then stationed, and that they should hold their Offices by the ordinary Form of the Commission of the Board of Customs; and carry on the Business of the Deputies to the Patent Offices:—It appears to Your Committee that this Regulation, so far as respects the new modelling of these Offices, has not been carried into Effect; but that when the principal Office has in these Instances become vacant, Persons have been appointed to conduct the Business, as well at Creeks as at the Ports; and the Persons so acting, receive the Fees heretofore taken for the Benefit of the Principal; and after retaining a certain Allowance for the Discharge of the Duty, they remit the Remainder to be carried to the Public Account. The Board of Customs represent that the Regulations proposed upon this Subject cannot well be accomplished, until all these Offices shall have fallen in, nor even then without the Authority of Parliament.

The

The Third Claſs of Offices to be ſuppreſſed, comprehends thoſe of which it was conceived that the Duty might be conveniently transferred to other Departments; and the Board of Cuſtoms alſo concur in the Propriety of this Reform, not only as a Suppreſſion of Sinecures, but as promoting a ſyſtematic Unity in the Treaſury Collection and Control in this Department. Seventeen Offices were ranked within this Deſcription, the Total Net Annual Produce of whoſe Appointments was £.2,909. 11s. 11d. Of theſe Offices Four have fallen in, to the Sinecure Part of which no Succeſſors have been appointed; their Net Annual Produce, in 1784, was £. 516. 18s. 5d.

Some ſpecial Conſiderations, however, are ſtated by the Board of Cuſtoms, as requiring Attention in the Reform of this latter Claſs of Offices. They obſerve, that an extenſive and important Duty appertains to ſome of them; ſuch as, the Inſpector of the Out Port Collectors Accounts and Vouchers, and the Examiners of Out Port Collectors Quarter Books; and that the Arrangements incident to ſuch a Reform would alſo require the Introduction of many practical Directions, both in London and the Out Ports: They add, that the Suppreſſion of the Offices of Receivers of Fines and Forfeitures for London and the Out Ports, and the Aſſignment of the reſpective Truſts and Buſineſs to the Receiver General, and the Inſtitution of a proper Control over this additional Duty, would alſo require to be provided for.

With regard to the Office of Accountant of Petty Receipts, which the Commiſſioners of Accounts had recommended to be reduced, it appears, that the Portion of Emoluments formerly received from a Poundage on enumerated Goods was, on a Vacancy in 1788, aboliſhed by Order of the Lords of the Treaſury; and in lieu of the former Salary of £.135 a Year, together with a Poundage, which, in 1784, was reported to have been £.1,634. 8s. 11d. the Office was thereupon reduced to a Net Salary of £.500 a Year.

The

The Practice of requiring Officers to be put under Inſtructions for a certain Time, and of not admitting them into Office until they have obtained a Certificate of Qualification, has, in Conſequence of the Recommendation of the Commiſſioners of Accounts, been extended to the Office of Collector and Comptroller at the Out Ports, and to other Situations; but no Regulation has been adopted for eſtabliſhing a Courſe of gradual Riſe to the Office of Comptroller at the Out Ports, and from thence to that of Collector. Your Committee conceive, however, that although an invariable Adherence to ſuch a Rule might occaſionally be attended with conſiderable Inconvenience, yet the Principle ought always to be kept in View in the Diſpoſal of theſe Offices, as an Incentive to Diligence, and the moſt likely Means of placing in theſe Offices Perſons of approved Ability and Fidelity.

Of the Total Number of Officers in theſe Three Claſſes, which were recommended to be ſuppreſſed, amounting to 196, it appears, therefore, that Forty-ſix have ſince fallen in, and have not been filled up. Your Committee however find that another of theſe Patent Offices*, of which the Suppreſſion was recommended, alſo became vacant by Death in the Year 1794, and was thereupon filled up, as is ſtated to Your Committee, in Conſequence of an Engagement of a former Adminiſtration; and they find alſo, that in Two other ſimilar Inſtances of Sinecures, a Change of the Perſons who held them has been allowed to be made. In ſtating theſe Inſtances, they think proper at the ſame Time to remark, that amongſt the Eight Patent Out Port Officers, who acted themſelves, and whoſe Suppreſſion was not ſuggeſted by the Commiſſioners of Accounts, Four Vacancies have happened, none of which have been filled up; that above One Hundred other Offices of inferior Note have alſo been aboliſhed, and that no reverſionary Grant whatever has

* Supplement (B.)

has been made of any Office in the Cuſtoms ſince the Year 1782.

3. The Abolition of all Fees and Gratuites, and the Subſtitution of a fixed Salary to each Officer, were earneſtly recommended by the Commiſſioners; and their Plans have been already executed, in ſeveral Inſtances, by the Direction of the Treaſury, on the Recommendation of the Board; but, beſides this liberal Reform, very active Meaſures were taken, immediately after the Report of the Commiſſioners of Accounts, for introducing a general Reform upon the ſame Principle, throughout the whole Eſtabliſhment.

The Opinions of the Merchants reſident in London, and in moſt of the Out Ports, were collected, upon the Expediency of aboliſhing or regulating the Fees, and of providing Compenſations to the Officers by a Tonnage Duty In 1788, the Merchants of London declared their Wiſhes for a total Abolition; and the various Communications received from the Merchants and Traders at the Out Ports, made it evidently impracticable that any general Table of Fees could be made to ſuit all Places. With a View therefore to aſcertain the Amount of the Fees, for which Compenſation muſt be provided, if the Fees themſelves were aboliſhed, a Bill was ſubmitted to Parliament, which afterwards paſſed into a Law, authorizing the Treaſury to appoint Two Commiſſioners of the Cuſtoms in England, and One in Scotland, to enquire on Oath into the Emoluments of all Perſons employed in the Service of the Cuſtoms.

In January 1790, thoſe Commiſſioners, having viſited Thirty-four Out Ports, made their Firſt Report *, recommending certain Meaſures for Relief of the Coaſting Trade; and in the ſame Year an Act of Parliament was paſſed for the Relief of that Trade, at a conſiderable Loſs to the Revenue.

* Supplement (C.)

In

In March 1791, the Commiſſioners made a Second Report, by which it appeared that the Total of the Fees amounted, in the Year 1788, to £. 133,805 6*s.* 3*d.* In May 1791 they made their Third Report; in which, after ſtating and diſcuſſing the various Opinions communicated to them by the Merchants convened expreſsly upon this Subject, they declared themſelves to be decidedly of Opinion, that an entire Abolition of Cuſtom Houſe Fees, and the Payment of every Perſon in that Department by the Crown, and the Crown only, would be a Meaſure highly beneficial both to the Commerce and the Revenue of the Country: And they further declared it as their Opinion, that if an entire Abolition were deemed inexpedient, great Advantages might nevertheleſs accrue to Commerce, and much Security to the Revenue, by aboliſhing the Fees paid to the Perſons uſually called Out-door Officers; the Annual Amount of which was about £. 45,000; and that this Meaſure, though of a more limited Extent, would place the Out-door Buſineſs at the ſeveral Ports of the Kingdom on an equal Footing.

It is ſtated to Your Committee, that in purſuance of theſe Repreſentations, a Bill was prepared in 1792; but that the apparent Difficulty of the Subject, and the Expence of providing a Compenſation upon the Principle and to the Extent ſuggeſted, were Conſiderations which at that Time prevented any further Proceedings upon this Subject.

4. The Holydays* obſerved in the Cuſtoms are a Grievance, againſt which the Commiſſioners of Accounts remonſtrated, as greatly prejudicial to the Revenue and to the Merchant: They amount to Forty-five Days in every Year, beſide Sundays; Thirty of this Number are eſtabliſhed by Statute, and the remaining Fifteen by Uſage. No Meaſure, however, has been taken to reduce their Number, although the Imports of the Nation have been nearly doubled, and the Exports more than doubled ſince the Date of their former Reports.

* Supplement (D.)

Your Committee have therefore called upon the Board of Cuſtoms for an Account of ſuch Regulations reſpecting theſe Holydays, as in the Opinion of the Board would be moſt beneficial to the Public Service, requiring the Reaſons to be ſpecified for ſuch as it might be thought proper to keep; and upon the Repreſentation of the Board, it appears, that the Holydays might be properly reduced from Forty-five to Eleven, which, in the Opinion of your Committee, might alſo, conſiſtently with the Reaſons alledged by the Board, be reduced to a ſtill ſmaller Number.

The Hours of Attendance in the Cuſtoms, were alſo adverted to by the Commiſſioners of Accounts; and although they did not recommend any ſpecific Alteration, yet they ſtated that the Hours appointed by the Rules annexed to the Book of Rates, were not ſufficient; that Four Hours in each Morning were neceſſary for the Attendance of Officers in the Long Room; and that the Abſence of the Searchers from their Office, from One o'Clock till Half-paſt Three, occaſioned an inconvenient Stoppage in the whole Export Buſineſs. The Board of Cuſtoms agree, that further Regulation is wanting in theſe Points; and that the Hours, ſettled in conformity to the Manners of former Times, are at preſent inadequate, and ill adapted to the Accommodation of Buſineſs*. But they ſtate to your Committee, that as the Subject requires much Inveſtigation, and a Communication with the Merchants of London, and alſo with thoſe of the Out Ports, amongſt whom, on a former Conſideration of the Subject, a great Difference of Opinion appeared to prevail, the Board is not at preſent prepared to ſubmit any decided Opinion as to what the Alteration ſhould be.

In caſe it ſhould be thought expedient hereafter, either to diminiſh the Number of Holydays, or increaſe the Number of the Hours of Attendance, it will become a Queſtion, Whether

* Supplement (D.)

Whether it may not be juſt to allow ſome Augmentation of Salary to the ſeveral Officers, in conſideration of their increaſed Duty?

5. The Cruizers in the Service of the Cuſtoms, were formerly maintained partly upon the Eſtabliſhment, and partly by Contract. The Commiſſioners of Accounts profeſs to leave the Queſtion of Preference between theſe Two Modes wholly to the Board; and the only ſpecific Recommendation which they give is, to prohibit all Officers in the Service of the Cuſtoms from having any Share or Concern in theſe Veſſels. This Recommendation has been fully adopted, and no ſuch Union of contending Duty and Intereſt is now ſuffered to exiſt. The Board of Cuſtoms, in the Year 1787, proceeded alſo to lay aſide the Syſtem of Contract Cruizers; it having appeared that Frauds had been committed by ſuch Veſſels, to the great Injury of the Revenue; and that upon a comparative View of the Seizures made, and the Expences incurred by the ſeveral Veſſels employed in the Year 1781, 1782, and 1783, thoſe on the Eſtabliſhment had produced a much larger Net Sum to the Revenue than thoſe upon Contract, notwithſtanding the latter exceeded the former in Point of Tonnage, as well as in the Number of Mariners.

At preſent the Cruizers upon the Eſtabliſhment, as they are generally called, are Thirty-ſeven; but a Diſtinction obtains between thoſe which are more ſpecially denominated Cruizers on Eſtabliſhment, and Cruizers paid upon Incidents, of which latter Sort there are Eight: They differ from the other Twenty-nine by no other Circumſtance, than that the Commanders of thoſe on the Eſtabliſhment are appointed by the Lords of the Treaſury, and thoſe upon Incidents by the Commiſſioners of the Cuſtoms.

§ 2. 1. IN conſidering the Increaſe or Dimunition which has taken place, ſince the Year 1782, in the Number or in

the Amount of the Salaries and Emoluments of different Public Offices in the Department of the Cuſtoms, Your Committee beg Leave to obſerve, that beſides the Reduction of Forty-ſix Offices which has taken place ſince 1782, in Conſequence of the Recommendation of the Commiſſioners of Accounts, One Hundred and Four other Offices have been aboliſhed in this Department, by Authority of the Lords of the Treaſury, and of the Board of Cuſtoms: The Dimunition* therefore amounts already to One Hundred and Fifty Offices; and the Total Amount of Salaries thus aboliſhed or redu ed, is £.9,773, 2s. 1d. This Sum, however, ſo far as it relates to the vacant Patent Offices, does not include the Fees incident to them; and therefore does not expreſs the whole Gain accruing from their having fallen in, which according to their Value in 1784, amounts to £.12,366. 11s. 0½d. per Annum. There are alſo One Hundred and Fifty more of the Offices, whoſe Suppreſſion was recommended by the Commiſſioners of Accounts, ſtill to fall in, from whence there will probably be another Gain to the Public of at leaſt £.30,288. 13s. 1c¾d. per Annum, ſubject indeed to ſuch Deductions as it may be neceſſary to make out of this Sum, in favour of the efficient Officers who may be appointed to ſucceed to the active Part of the Offices ſuppreſſed;—but at the ſame Time it is alſo to be kept in Mind, that the valued Produce of theſe Offices, in 1784, will probably be found hereafter to be much augmented by the ſubſequent Increaſe of Trade, and conſequent Increaſe of Fees.

The Board of Cuſtoms have further repreſented to Your Committee, that it is not only their uniform Endeavour and Practice, to make any Retrenchment in the Number or Pay of the Officers in their Department, which can be effected without Detriment to the Public Service; but that there are ſeveral Offices in London and the Out Ports, which, under the Authority of the Treaſury, or by the Reſolution of the Board itſelf, are to be diſcontinued on the Firſt Vacancy;

* Append. (G. 1.) Fol. Ed.

Vacancy; and others, the Propriety of whoſe Continuance is to be taken into Conſideration as they become vacant. Your Committee have ſubjoined an Enumeration of the ſpecific Reductions which are at preſent in Contemplation*.

2 Your Committee have to obſerve, nevertheleſs, that in many Inſtances an Increaſe has taken place, both in the Number and Pay of the Officers of the Cuſtoms, ſince the Year 1782. The Number of Officers added is 444; and the Amount of the Salaries, either newly created or added to former Salaries, is £, 27,214. 7s. 7½d.

In thus augmenting the Number of Officers, it is repreſented to Your Committee, that the Board of Cuſtoms has always proceeded gradually, and with ſo much Reſerve in the Beginning, as often to require a ſubſequent Augmentation; and that the moſt numerous Additions have been made in the Claſs of Officers who had no fixed Salary whatever, or Salaries not exceeding £. 5 per Annum. Upon inſpecting the annexed Returns †, it appears, that not leſs than 200 Inſtances, out of the 444, fall within this Deſcription; 200 more of theſe new Offices are limited to Salaries of different Sizes, above £.5, and not exceeding £.50 per Annum; Twenty others amount to £.80 per Annum; beſides which, there are Two at £.100 per Annum each; Eleven at £.200 per Annum; One at £.350 per Annum; and One at £.400 per Annum: and although the increaſed Amount of the Salaries appears to be £.27,214. 7s. 7½d. yet upon examining the various Articles of which this Sum is conſtituted, it will be found that the Whole of the additional Expence for theſe 444 new Offices, is not more than £. 11,500. that the Additions to old Salaries during the laſt Fourteen Years, is little more than £. 3,500, and that the largeſt Article which ſwells the Total Sum, arises from the Compenſation made to certain Offices in lieu of their Fees; this laſt Item is not leſs than £.12,000. The Subſtitution of Salaries in lieu of Fees, was a Meaſure

* Append. (G. 7.) Fol. Ed. † Dº (G. 2.)

a Meaſure ſtrongly recommended by the Commiſſioners of Accounts, and in theſe Inſtances has been deemed by the Board of Cuſtoms, to be of indiſpenſable Neceſſity.

Upon comparing the Total Increaſe of Expence, *viz.* £.27,214 7*s.* 7½*d* with the Total Dimunition under the ſame Heads, *viz.* £.9,773 2*s.* 1*d.* the Balance therefore will appear to be an Increaſe of £.17,441 5*s.* 6½*d.* but this Sum is alſo ſubject to a further Reduction.

3, The Eſtabliſhment of the Cruizers in the Service of the Cuſtoms, beſides the Change of Syſtem already noticed, has alſo undergone ſome Fluctuation in Number and Expence ſince the Year 1782. Thirteen new Cruizers have been appointed, at an Annual Expence of £.6,993. 16*s.* 3*d.* a Part of which, ariſing from the increaſed Complement of Mariners, on Account of the War, is of courſe to be regarded as temporary; but Fourteen other Cruizers have been diſcontinued, the Expence of which was £.8,727. 10*s.* 3*d.* ſo that the Reſult exhibits a Dimunition of One Cruizer upon the Eſtabliſhment, and a Reduction of Expence amounting to £.1,733, 14*s.* Deducting therefore this latter Sum from the Sum of £.17,441. 5*s.* 6½*d.* there will remain the Sum £.15,707, 6*s.* 11½*d.*

4. It is to be remarked, that beſides the Increaſe of Officers and Salaries, an Increaſe has alſo taken place ſince 1782, in the Rate of Fees payable to the Officers of Cuſtoms; and Your Committee have annexed a Statement of theſe Particulars, ſo far as they have been enabled. The Board of Cuſtoms ſtate indeed, that they have no Cognizance whatever of the Fees taken by the Officers in this Department; and, owing to that Cauſe, the Account of Fees which they have returned, is therefore probably the leſs perfect. Your Committee are informed, however, by an Officer of great Experience (and to whoſe Skill and Diligence upon this very Subject the Commiſſioners

Commiſſioners of Account were formerly much indebted) that moſt of the Inſtances of Increaſe in this Account of Fees, have ariſen from an Increaſe of the Service itſelf, for which theſe Fees were formerly taken. A conſiderable Diminution in Fees*, however, has alſo taken place; where Salaries have been ſubſtituted in their lieu, the Fees of courſe have been totally aboliſhed; and a Reduction or Diſcontinuance of Fees has alſo taken place in various other Inſtances, where the Service itſelf, for which they were originally paid, has either partially or entirely ceaſed: Both theſe Species of Diminution are exemplified in the Accounts annexed.

5. Upon balancing the Eſtabliſhments, as they ſtood reſpectively in the Years 1782 and 1796; it appears upon the Whole, that the increaſed Number of Offices is 294, and that the Increaſe of Expence amounts to £. 15,707. 11*s*. 6½*d*. But in Order to form a juſt Eſtimate of the Neceſſity of this Increaſe of Expenditure, beſides the ſeveral Conſiderations already ſuggeſted, ſome Regard ſhould alſo be had to the increaſed Produce of the Revenue itſelf; the groſs Amount whereof appears to have riſen, between the Years 1782 and 1796, from £. 3,965,723, to £. 6,381,902.

1782	Engliſh Cuſtoms £. 3,717,186	1796.	Engliſh Cuſtoms £. 6,118,391
	Scottiſh - - - 248,537		Scottiſh - - - 263,511
	£. 3,965,723		£. 6,381,902

And with the ſame View it is alſo proper to obſerve, that in the Year 1783, the Value of the Imports into England amounted to £. 11,651,281, and the Exports from England amounted to £. 13,896,415; whereas, in the Year 1796, the Value of the Imports was £. 21,024,866, and the Value of the Exports £. 29,196,198.

§ 3. IN the Courſe of the preceding Statements, Your Committee have thought proper to recommend, in Additon to

* See Append. (D. 1) Fol. Ed.

to the many beneficial Reforms already introduced into the Department of the Cuſtoms, under the Sanction of the Reports of the Commiſſioners of Accounts, that certain other Meaſures, which have alſo the ſame Sanction, ſhould be carried into Execution; viz. 1. That the Iſſue of Exchequer Port Books ſhould be immediately ſuppreſſed; 2. That the Priſage and Butlerage Duties and Duties on Coals, ſhould be re-veſted in the Crown; 3. That the Holydays ſhould be reduced, and the Hours of Attendance regulated. Your Committee beg Leave alſo to offer ſome further Obſervations, under the ſeveral Heads of 1. Accounts, 2. Offices, 3. Fees, 4. Laws, and 5. Bonding of Duties.

1. The Accounts of the Cuſtoms were much ſimplified by the Conſolidation of Duties which took place in 1787. Since that Time, however, Eight new Branches of Duties have been created, which make it neceſſary to keep ſo many new and diſtinct Accounts; the ſame Principle, therefore, which led to the original Meaſure, will, in the Opinion of the Board of Cuſtoms, require its further Extenſion.

The Accumulation of Balances in the Hands of the Receivers, is a Conſideration alſo belonging to the Head of Accounts. With regard to the Receiver General of the Cuſtoms in London, it has already been ſtated, that the Balances upon his Accounts are made up every Saturday, and paid into the Exchequer on the Wedneſday following; but in the Exciſe, Stamp, and Salt Offices, the Interval of One Day only, takes place between the making up of the Weekly Accounts and the conſequent Payment; as Your Committee ſhall have Occaſion to notice in reporting upon thoſe Branches of the Revenue.

It appears, however, that the Manner in which the Receiver General of the Cuſtoms for Scotland has been accuſtomed to pay over his Balances is widely different; and although he repreſents,

repreſents, that he lays before the Board at Edinburgh a Weekly Statement of the Caſh in his Hands, and when the Balance appears to admit of it, the Commiſſioners direct a Remittance to be made thereout to the Receiver General at London, yet by the annexed Account it is manifeſt, that the preſent Receiver General of the Cuſtoms and Salt Duties (both of which are managed in Scotland by the ſame Board) retained in his Hands, on the 5th of January, 1796, a Net Balance of £.65,731. 12*s.* 5*d.*; and that upon examining his ſucceſſive Monthly Statements, from 5th January 1796, to 5th April 1797, although his Balance appears in one Inſtance to have been reduced to £. 23,255, yet its Average Amount exceeded £.47,400; and that on the 5th of March 1797, he had a Net Balance of £ 74,895. 11*s.* 9½*d.* Your Committee, therefore, obſerving that theſe Balances are ſo large in themſelves, and bear ſo large a Proportion to the whole Amount of the Cuſtom Duties received for Scotland in the Year 1796, viz. £.263,511. 13*s.* 11*d.* are of Opinion, that ſuch Balances ought not to be ſuffered to accumulate in private Hands; and that the Compenſation which the Receiver General may be entitled to for his Services, ought to be made by a fixed and adequate Salary, but not by the Profit which he may be ſuppoſed to derive from the Uſe of the Public Money; a Mode of Compenſation always injurious to the Public, and often prejudicial in its Conſequences to the Individuals themſelves. It appears alſo that the Security given by the preſent Receiver General is only £. 25,000; a Sum very inadequate to the Average Amount of his Balances. And Your Committee have thought it their Duty to annex to this Report *, a Return which clearly proves that the Office may be reſpectably filled for a Compenſation not amounting to Half its preſent Profits and Emoluments; and that a Reduction of its Profits might prevent the Means of making thoſe Arrangements which appear to exiſt at preſent, and

 which

* Supplement (E.)

which are at all Times liable, from their Nature, to become injurious to the Public Intereſt.

2. The Offices belonging to the Board of Cuſtoms appear to have been ſo carefully inveſtigated by the Commiſſioners of Accounts, and their ſpecific Plan for ſuppreſſing the ſeveral Claſſes of uſeleſs Departments and Officers, has been ſo generally approved, that Your Committee think it of great Importance to have that Syſtem of Reform placed beyond the Reach of future Infringements, and eſtabliſhed by poſitive Law. With regard to the effective Officers upon this Eſtabliſhment, Your Committee would alſo recommend, that beſides a general, though not invariable Rule of Promotion by Seniority, a further Reward ſhould be held out to thoſe who may continue in this Line of the Public Service, till Age or Infirmities oblige them to retire, either by the Eſtabliſhment of a Superannuation Fund, or by authorizing the Board of Cuſtoms to make Proviſion in all ſuch Caſes. This Meaſure is expreſſly recommended by the Third Report of the Commiſſioners of Cuſtoms, who acted under the Stat. 29. Geo. 3. c. 64; and it is conſiſtent with the Practice of many other Branches of the Public Service, and was uniformly approved of by the Commiſſioners of Inquiry. It has alſo occurred to your Committee, that a Fund may be eaſily found for this Purpoſe in the Cuſtoms, if Parliament ſhould think fit to appropriate to this Uſe the accumulated and growing Produce of the Fees which ſtill continue to be received from the vacant Patent Offices. A large Proportion of theſe* Fees

* The Fees taken on Account of Patent Offices vacant, have, in Obedience to the Directions of the Lords of the Treaſury of the 12th of February 1790, from Time to Time, been applied, together with the growing Intereſt thereon, to the Purchaſe of Stock in the 3 per Cent. Conſolidated Annuities, and the Sums ſo veſted amounted on the 27th of January laſt to £.74,083. 17s. 9d. and ſtand in that Stock in the joint Names of Thomas Boone, and William Hey, Eſquires, Commiſſioners, and Auguſtus Pechell, Eſquire, Receiver General of the Cuſtoms.

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is regularly invested in £. 3 per Cent. Consolidated Bank Annuities, together with the growing Interest; and there is now standing, in the Names of Two of the Commissioners of the Customs, and of the Receiver General of the Customs, the Sum of £. 74,083. 17*s*. 9*d*. purchased by these Investments, and applicable to the Public Service.

It is also the Opinion of your Committee, that if fixed and net Salaries could be given to each Officer, proportionate to his Services, the general Arrangement would be much improved; instead of leaving their Compensation to depend upon their having additional Places or Employments in other Situations, or upon their casual Receipt of Fees. Your Committee have annexed an Account of the Pensions, Places, and Employments holden by the present Officers of the Customs, unconnected with their Duties in this Department, but they forbear to make any Remarks upon this Subject in this Place, meaning to reserve them for future Statement, as applicable generally to all the Departments which have come under their Examination.

3. The Abolition of Fees is a Measure, which for many Reasons, Your Committee think it their Duty to submit to the Consideration of Parliament. The Independence of the Revenue Officers, the Relief to the Trader, and the Security of the Revenue, are all involved in this Question. The Merchants of London, and those resident at several of the Out Ports, when consulted in 1791, approved of this Measure; and the Opinion of the Commissioners of Accounts, that of the Commissioners of the Customs who visited the Out Ports, and that of the present Board, all concur in the Propriety of the Abolition. But the main Difficulty which has been stated constantly, as obstructing the Execution of the Plan, is the Necessity of providing a Fund for Compensation to the several Officers whose Fees are to be abolished;

the Total Amount of these Fees, according to the Representation of the Commissioners, under Stat. 29 Geo. 3. c. 64, amounted, in 1788, to the Annual Sum of £. 133,805. 6s. 3d. out of which the Fees of the Out-door Officers were about £. 45,000.

Your Committee have upon the present occasion thought fit to call for a Statement of the Fees received in the Port of London, in two several Periods of Peace and War; from which it appears that their Total Amount, in 1784, was £.64,093. 1s. 0½d.; and in 1788, £.64,364. 16s. 0½d.;---that in 1794, they were £.67,027. 2s. 9d.; in 1795, £.66,396. 0s. 2½d.; and in 1796, £.79,782. 15s. 9¼d. A Detail of the component Parts of these Sums is annexed, and from thence it appears, that so much of these Fees as was received by the Out-door Officers for the Port of London, amounted in 1794, to £. 20,848. 4s. 4½d.; in 1795, to £. 21,635. 18s. 9¾d.; and in 1796, to £. 25,391. 13s. 6¼d. This latter Object is the narrowest Point to which any Proposal of Abolition can be reduced, in order to procure any very material Advantage to the Revenue or the Trade.

No specific Plan indeed has been hitherto proposed for providing a Compensation adequate even to the lesser Object; nor is it perhaps very easy to find an eligible Mode. It has been represented, however, to your Committee, that an adequate Provision for these Fees might be conveniently and fairly obtained, by laying a small Duty for this Purpose on a few of the principal Articles of Imports; apportioning this Duty according to the Share which the Trade of each Country contributes to the whole Trade of Great Britain; and that for this Purpose it might be expedient to arrange in distinct Classes the several Countries whose Products are nearly similar; for Example, the Countries on the Baltic. 2. Germany and Holland. 3. All other Countries in the South of Europe, and to the Southward of it. 4. Africa. 5. The East Indies. 6. The

6. The Britiſh Northern Colonies, and the States of America. 7. The Weſt Indies; and 8. Ireland. According to this Arrangement, if the whole Sum wanted were £. 25,000 *per Annum*, and the Baltic Trade, for Example, be equal to One Tenth of the whole Trade, the Products of the Baltic, *viz.* Iron, Hemp, Timber, &c, would have to contribute about £. 2,500: And thus the Burthen would be rateably divided in the Way moſt likely to diminiſh its Weight upon each Part. Your Committee, having received this Statement upon Teſtimony the moſt competent to the Subject, think it their Duty to ſubmit it to the Houſe for further Diſcuſſion, if the Object itſelf ſhould be brought under Conſideration.

4. Upon adverting to the Laws of the Cuſtoms, Your Committee have found them to be voluminous in Bulk, intricate in their Details, and comprehending not leſs then Twelve Hundred Articles upon which Duties are levied; about Nine Hundred of theſe are ſubject to rated Duties, and the reſt are charged ad Valorem. They find also, that the Statutes relative to the Cuſtoms alone, fill at preſent Six large Volumes in Folio, that they are unprovided with any printed Index; and that the Compilation itſelf, even in this State, is not publiſhed, nor can it be commonly obtained by Purchaſe.

Out of the Total Number of 1,200 Articles, upon which the Duties of Cuſtoms attach, there are not more than 160 which appear upon the Annual Accounts preſented to Parliament, as yielding the Sum £. 1,000 and upwards; the remaining 1,040 fall under the general Head of "Sundry ſmall Articles," and do not produce, in the Whole, more than from £. 85,000 to £. 110,000 per Annum; each of theſe Articles, nevertheleſs, has ſome ſpecial Regulation belonging to it, and the accumulated Maſs of theſe Details has rendered the whole Syſtem much too complex.

By the Evidence of Perſons having long and extenſive Experience in the Commercial and technical Details of the Laws of the Cuſtoms, your Committee are warranted in ſtating moſt decidedly, that a Conſolidation and Simplification of the Laws of the Cuſtoms, would greatly contribute to ſecure and increaſe the Collection of the Revenue. By a Simplification of theſe Laws, the Revenue Officer would be enabled to execute his Duty with more Promptitude and Safety; the Merchant would better know how to tranſact his commercial Concerns with the Revenue; and the Foreign Trader would have the Means of avoiding thoſe Errors which ſo frequently expoſe his Property to Seizure, for the Omiſſion of Forms which it is almoſt impoſſible that he ſhould know to be neceſſary. And it has been repreſented to Your Committee, that all the Laws of the Cuſtoms might be clearly and correctly arranged under the Heads of Exportation, Importation, and Carrying Coaſtwiſe or Internally. That the Principles being few, the Text of the Law might be comprized within a narrow Compaſs, and the Details of Enumeration be diſtributed into ſeparate Schedules for each Claſs of Articles. It appears alſo, that the Attention of the Executive Government, and of the Officers of the Cuſtoms, has already been directed in ſome Degree, to this important Object; and its Execution, however difficult, has not been thought by them to be impracticable. Probably, however, the final Completion of this Work muſt be delayed, until returning Peace ſhall have enabled Parliament to conſolidate all the Duties which have been created ſince the general Conſolidation Act; and to place upon a permanent Baſis many of thoſe Commercial Arrangements with Foreign Countries, which now depend upon temporary Laws, or Orders of Council; in ſuch an Event it is alſo poſſible, that many new Commercial Relations may ariſe with other Countries, which will equally require Attention in reviſing the Code of our Commercial Juriſprudence.

Your

5. Your Committee cannot conclude their Report upon this important Branch of the Revenue, without ſubmitting to the Conſideration of the Houſe, a Meaſure recommended by the higheſt Authority in Matters of Commercial Policy, and ſupported by the ſtrong Teſtimony derived from an enlightened and extenſive Obſervation of practical Details. It is conceived that the Produce of the Cuſtoms might be greatly increaſed (and the Charges of Management diminiſhed, if not poſſitively, yet comparitively, by the Increaſe of Income) if Means could be found for adopting the Syſtem of warehouſing Goods imported, and bonding the Duties, withouta ctually levying them till the Goods are taken our for Home Conſumption. That the Application of this Principle is juſtified by the preſent Uſage in the Caſe of Tobacco; and that all the moſt important Advantages of the ſame general Plan might be obtained, by extending the Practice to a very few of the largeſt Articles of Importation.—The Policy of ſuch a Meaſure, carried even to a wider Extent, has been certainly long ſince ſanctioned by the ableſt Writings;* and Your Committee are now warranted, by the Official Opinion of the preſent Inſpector General of the Commerce of the Empire, in recommending its limited Execution, as ſafe for the Revenue, and as likely to be productive of very great National Advantage.

July 19th, 1797.

* Wealth of Nations, 3d Vol. Book III. c. 2.

Supplement (A.) Report IV.

Mr. IRVING's Evidence, in Anſwer to Queſtions propoſed by the Committee, upon the Charges of Management incurred in the Collection of the Public Revenues.

No. 1.

Q. THE Committee obſerving that you lay Annually before Parliament an Account of the Revenues of the Cuſtoms of Great Britain, they wiſh you to ſtate to them the Charges of Management incident to this Branch of the Revenue, by diſtinguiſhing (for as many Years paſt ſince the Year 1782 as you can correctly) the Groſs Receipt of the Cuſtom Duties in each Year, their Net Produce, and the Rate per Centum for which the Groſs and Net Produce are obtained by the Public.

A. Previouſly to my giving a direct Anſwer to this Queſtion, I feel myſelf called on to explain ſome Circumſtances eſpecially connected with the Cuſtoms, which materially influence the Charges of Management of that Branch of Revenue. The Exciſe, the Stamp Office, &c. are merely Boards of Revenue, and the Expenſe incurred by them is confined to the immediate Object of making and ſecuring the Collection, whereas the Cuſtoms embrace two diſtinct Objects of great national Importance: Firſt, the Collection of a Groſs Revenue of upwards of £6,000,000. Secondly, the carrying into Effect the Laws of Navigation and Trade, upon which the Seurity of the Empire, and the Protection and Encouragement of the Commerce and Manufacture of theſe Kingdoms ſo eminently depend. But in ſtating the Expences incurred by the Management of the Cuſtoms, it is impoſſible to ſeparate the Charges applicable to Regulations of Navigation and Trade, from thoſe which apply more immediately towards ſecuring the Revenue. In forming a Compariſon between the Expences of the Cuſtoms and the other Branches of Revenue, there is a further Conſideration to be attended to:—It has been found expedient to divide the Collection of ſome of the moſt important Articles of Duties on Imports between that Board and the Exciſe, in order the better to ſecure the Revenue, by checking the Inland Tranſit of Goods which may have been clandeſtinely introduced to the Shore, and to which the Exciſe only is competent, ſuch as Cocoa Nuts and Coffee, Foreign Spirits, Tea, Tobacco, and Wines, the Duties of which in Principle are Cuſtoms, though near £.3,000,000 of theſe Duties are collected by the Exciſe. Thus whilſt a large Portion of the collection of the above Sum has at different Periods been

transferred

transferred from the one Revenue to the other, the Expences of levying the Cuſtoms on thoſe Articles has but in a ſmall Degree been diminiſhed thereby. The Charges attending the Execution of the Quarantine Duty are paid out of the Cuſtoms; this Service, the Expence of which conſiderably ſwells the Management, cannot be conſidered as in any Degree connected with the Collection of the Revenue of Cuſtoms, the Object being a National Concern for the general Security of Health. By Net Produce, I underſtand the Sum which remains after deducting Drawbacks. Re-payments and Bounties of the Nature of Drawbacks; likewiſe Charges of Management, and other incidental Expences to which the Collection muſt at all Times be ſubject. And here it will be neceſſary to mention, that there is a Stage of Payments in this and ſome of the other Revenues, between the Net Produce and the Exchequer Receipt, which may be conſidered as an Anticipation of Iſſues out of the Exchequer, applicable to National Purpoſes. Amongſt theſe are the Bounties paid for promoting the Extenſion of our Fiſheries and for the encouragement of ſeveral Branches of our Manufactures. In the Cuſtoms theſe Bounties are at all Times very conſiderable, and in ſome Years they amount to a very large Sum. For Example, laſt Year the Bounties paid on the Importation of Corn, and the Premiums for raiſing Seamen, by the Act of the 35th of the King, amounted to upwards of £.600,000. Prior to the Conſolidation Act, the Accounts of the Cuſtoms were not kept in ſuch a Manner as to enable me to ſtate the Rate per Centum of the Charges on the Net Produce; and in the Year ſubſequent to the paſſing of that Act, the Accounts of my Office were not brought to ſuch a ſtate of Regularity, that I can ſpeak with Accuracy as to that Year, and therefore I cannot carry the Account farther back than the Commencement of the Year 1789.

I now come to give an immediate Reply to the Queſtion:

An Account of the Groſs and Net Produce of the CUSTOMS of Great Britain in the following Years, with the Rate per Cent. of Expences for which the ſame was collected.

[See this Account inſerted in the Text of the Report p. 6.]

No. 2.

Q. Have you any authentic Means of aſcertaining the Rate per Centum of Charges incurred in the Collection of the other Branches of Public Revenue, diſtinguiſhing the Groſs Produce and Net Receipt of each Branch, in the ſame Mode as the Committee has deſired with Reſpect to the Cuſtoms?

A. My public Capacity extends to the Cuſtoms only, but in my private Situation, from my being confidentially employed in pre-

paring Annually a Statement of the Revenues of the Empire, I poſſeſs the Means of aſcertaining the Charges incurred in every Branch of the Revenue.

No. 3.

Q. From what authentic Documents do you derive this Information?

A. From official Accounts, ſigned by the proper Officers, tranſmitted to the Treaſury, and thereafter delivered over to me. In the Cuſtoms I derive the Information from my own Office.

No. 4.

Q. Do the ſeveral Revenue Boards in London poſſeſs ſuch Materials as would enable their Officers to give correctly and ſpeedily the Information now deſired by this Committee?

A. The Exciſe and Salt Boards in London certainly cannot, becauſe the Two Boards in Scotland render no Accounts to the Boards in England; the only Official Connection, conſiſting in the Scotch Boards making their Remittances to the Exchequer through the Medium of the Receivers General of the Engliſh Board.

No. 5.

Q. Under theſe Circumſtances, the Committee deſire that you will ſtate to them, from the Official Documents which come before you, what has been the Groſs Receipt, Net Produce, and Rate per Centum, for which the ſeveral other Branches of the Public Revenue have been collected, during the ſame Period for which you have ſtated the Charges of Management upon the Cuſtoms, including ſuch Sums as may have been remitted to the Exchequer from the Britiſh Colonies, on Account of the Public Revenue collected there; and the Committee further wiſh, that you would notice any peculiar Circumſtances affecting any particular Branches of the Revenue, which place them upon a Ground diſtinct from the reſt?

A. I will take the Liberty of anſwering the latter Part of this Queſtion firſt:

Neither the Poſt Office nor the Hackney Coach Office can be conſidered, ſtrictly ſpeaking, as Boards of Revenue, and the Salt Duty is under peculiar Circumſtances.

The Money ariſing from the Poſt Office may, in one Senſe, be conſidered as a Revenue, becauſe the Public aſſume an excluſive Privilege of conveying all Letters, upon which they impoſe a certain Rate of Duty under the Name of Poſtage; but in another Senſe it may, with great Propriety, be looked upon as a Profit ariſing from

from a Labour performed, and which is executed at perhaps a lower Rate than any other Service whatever, either of a public or private Nature.

Beſides the Salaries of the Poſtmaſters General, and the various Officers connected with the Management, the Poſt Office is ſubject to ſeveral Charges of a ſpecial Kind, ſuch as the Expences of Horſes, Carriages, Packet Boats, &c. &c. &c. It would be unfair to ſtate theſe as Charges of Management, in comparing the Expences of this Revenue with thoſe of others. The Improvement of the Revenue of the Poſt Office, chiefly depends on cauſes over which the Poſtmaſters General, or their Officers, have no Influence: The Extenſion of our Commerce, and of our internal Induſtry, will neecſſarily increaſe the Correſpondence, and conſequently augment the Revenue. A ſtrict Attentiontto Œconomical Syſtem of Management, is the only active Part which the Poſtmaſters General can take in improving this Revenue; but in this they will no Doubt always have in View, that the Revenue of the Poſt Office is a ſecondary Conſideration to a great Commercial Country, where ſo much depends on the Facility, Diſpatch, and Security with which Correſpondence is carried on. It will be neceſſary to obſerve, with reſpect to the Expences of collecting the Duties on Salt, that although the Receipt in Money amounts to no more, on an Average of the laſt Three Years, than £. 509,000. as ſtated in the Salt Account, yet there is an Expence incurred in guarding this Collection equal to an actual Revenue of upwards of £. 2.400,000. From the natural Advantages we poſſeſs, in the vaſt Mines or Bodies of Rock Salt in the Weſtern Parts of this Kingdom, we are enabled to underſell every other Country in that Commodity; hence great Exportations take place to various Parts of the World. In order to ſecure the Inland Revenue, it becomes neceſſary that the Officers ſhould watch equally over the whole Salt manufactured, whether for Home Conſumption, for Exportation, or for the Uſe of the Fiſheries. Although no Duty is collected on that Part which is exported, or applied to the Fiſheries, yet as a Security to the Revenue, the whole is bonded, and theſe Bonds are diſcharged either by the Duty being paid on the Quantity delivered for Home Conſumption, or by Certificate on the Quantities exported, or uſed in the Fiſheries. The Two latter, it is true, are mere Tranſactions on Paper, there being no Money received or repaid; but in order to ſecure the Revenue on the Quantity upon which the Duty is collected, it is neceſſary to be equally watchful over the Quantity intended for Exportation, or for the Uſe of the Fiſheries, as that which is delivered out for Home Conſumption: thus an Expence of a peculiar Kind attaches to this Branch of the Public Revenue. With reſpect to the Hackney Coach Office, I have only to obſerve, that the princi-

pal Function of the Commiſſioners conſiſt in their acting as a Court of Police, in ſettling Diſputes btween Individuals and the Owners or Drivers of the Coaches. The only Public Revenue from the Plantations paid into the Exchequer, conſiſts in a ſmall Sum Annually remitted on Account of Cuſtoms.

An Account of the Groſs and Net Produce of the ſeveral undermentioned REVENUES, with the Amount of the Charges per Centum incurred in Management in the following Years.

[See this Account inſerted in the Text of the Report, p. 7 and 8.]

An Account of the Rate per Centum for which the Groſs and Net Produce of the REVENUE of Great Britain, the Poſt Office excepted, was collected in the following Years.

[See this Account inſerted in the Text of the Report, p 9.]

No. 6.

The Committee deſire you will lay before them, if you have ſufficient Means, a view of the Revenues of the Britiſh Empire for the Year 1796, diſtinguiſhing the ſeveral Branches of the Revenue, and the Amount of the Total Groſs Receipts upon each, with the ſeveral ſubſequent Deductions thereout, and the final Payment thereon made into the Exchequer.

In Anſwer to this Queſtion, I beg leave to refer to Account No. 6.

[See this Account inſerted in the Text of the Report, p. 11 and 12.]

In the Year 1783, the Value of the Imports into England amounted to £.11,651,281, and Exports from England to £.13,896,415, whereas, in the Year 1796, the Value of the Imports amounted to £.21,024,866, and the Value of the Exports to £.29,196,198.

No. 7.

Q. Have you any Knowledge of the Expences attending the Collection of the Revenues of any of the other Countries of Europe; and if you have, the Committee deſire to receive ſuch Information as you can give them on the Subject?

A. I have looked into the State of the Revenues of many of the great Countries of Europe, as far as I have been enabled to procure the Means from Accounts which have been publiſhed, and in France, Auſtrian Flanders, and Holland, I made many perſonal Enquiries, when I was in thoſe Countries, but nothing is more difficult than to obtain correct Information on a Subject of this Kind. In Holland

land I am well ſatisfied that the Government never poſſeſſed any collective View of the Revenues, ſo as to determine the Amount of the Expencecs attending the Collection. Mr. Necker, in his Treatiſe on the French Finances, ſtates the Expences of collecting the Groſs Revenue of that Country at 10$\frac{1}{2}$ per Cent. but agreeable to his own Statement, he appears to have fallen into a Miſtake. He rejects, and in my Opinion with great Propriety, the Expences attending the Adminiſtration of the Poſt Office, the Public Vehicles, the Mint, and the Management of the Gunpowder Mills, as Charges of Management; but in ſtating the Groſs Receipt on which the Rate per Cent. of Management is to be eſtimated, he includes the Net Produce of theſe Four Articles; whereas they ought to have been rejected in the Sum upon which he makes his Eſtimate of the per Centage, ſeeing he brings no Charges of Management againſt them. He has likewiſe fallen into another ſmall Error in the Operation of the Figures, wherein he tries the Rate per Centum of the Management; however, as the one Miſtake in a conſiderable Degree counter-balances the other, the Reſult will turn out nearly what he ſtates; viz. 10$\frac{1}{2}$ per Cent. In One or Two Years which I have tried from other Documents, the Charges of Management amount to upwards of 12 per Cent—And a Committee of the Conſtituent Aſſembly, conſiſting of ſome of the ableſt Men in France, ſtate in their Report of the 24th of June 1791, the Expences of the Collection of the Revenues of France under the old Government, at 113 Millions of Livres, or ſomewhat above 20 per Cent. The words of the Report are as follows:

" Que les anciennes Impoſitions coutoient 113 Millions de Frais " de Perception ou de Regie, & une Somme incalculable de Frais " litigieux."

It may not be altogether unworthy of Obſervation, the Uncertainty with which Mr. Necker ſpeaks, either as to the Receipt of the Revenue of France, or the Charges of Management, though he ſtood in the official Situation of Miniſter of Finance, and ſeems to have directed his Attention very much to the Detail of Financial Inquiries. In Great Britain, every Farthing drawn from the Subject on Account of the Public Revenues, and all Deductions therefrom, untill the Net Produce is paid into the Exchequer, and falls under the View of Parliament, can be aſcertained with a mathematical Accuracy.

SUPPLEMENT (B.) Report IV.

An ACCOUNT of what OFFICES, recommended by the Commiſſioners of Accounts to be ſuppreſſed, have ſince fallen in, and have been again filled up, and in Favor of whom, and by what Authority.

Report and Claſs	PORTS.	OFFICE.	By whom filled.	By what Authority.
14th REPORT, Claſs 2. Offices converted into Sinecures.	London	One of the Five under Patent Searchers	Francis North	Patent, 14th Sept. 1792.
14th REPORT. Claſs 3. Offices that ſhould be conſolidated or aboliſhed.	Ditto	Receiver of Fines and Forfeitures for the Out Ports	Robert Adamſon	p. Conſtitution, 21ſt November, 1792.
15th REPORT, Claſs 1. Office ought to be ſuppreſſed, the Duty annexed to it being uſeleſs.	Briſtol	Cuſtomer Inwards	Henry Luttrell, Earl of Carhampton	Patent 1ſt February, 1794.

First REPORT of the Commiſſioners appointed to enquire into the Emoluments of Officers of the Cuſtoms.

To the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

May it pleaſe your Lordſhips,

YOUR Lordſhips having been pleaſed, by your Warrant dated the 12th of Auguſt laſt, to appoint us Commiſſioners for carrying into Execution an Act of the laſt Seſſion of Parliament, intituled "An Act to authorize the Lord High Treaſurer, or the "Commiſſioners of the Treaſury, to appoint Two of the Com-"miſſioners of the Cuſtoms in England, and One of the Com-"miſſioners of the Cuſtoms in Scotland, to enquire into the An-"nual Amount of the Emoluments of Officers of the Cuſtoms, "and other Perſons employed in that Revenue;" as far as the ſame relates to the Emoluments received by the Officers of the Cuſtoms in the ſeveral Ports of England.

And by your Inſtructions, dated the 14th of the ſame Month, to direct us that "in caſe any Sums have been received by thoſe "Officers which appear to be dangerous to the Revenue, or "oppreſſive to Trade, by the Largeneſs of their Amount," we ſhould ſtate the ſame particularly to your Lordſhips.

We immediately iſſued our Requiſition to the reſpective Officers for ſuch Accounts, and proceeded to the Inveſtigation of ſuch Matters as were neceſſary to enable us to obey the Directions of the Act, and your Lordſhips Inſtructions.

We have viſited Thirty-four of the Out Ports, many of them very diſtant from each other; examined on Oath the greateſt Part of the Officers belonging to them, reſpecting the Amount and Origin of their Fees, and have had occaſional Conferences with the Merchants and Traders of ſome of thoſe Ports, in order to aſcertain their Sentiments concerning ſuch Fees, and the Effect they are ſuppoſed to have on Commerce.

We are now proceeding in our Enquiries perſonally into the Emoluments of the Officers in London, and are correſponding with thoſe at ſuch of the Out Ports as we have not been able, or did not think it neceſſary to viſit. The Extenſiveneſs and Intricacy of the Inveſtigation, have prevented us from being prepared to make a general Report thereon, nor can we flatter ourſelves with the Hope of doing ſo for ſome Months to come.

We nevertheleſs think it a Duty incumbent on us to repreſent to your Lordſhips, that, during the Courſe of our Enquiry, it has been repeatedly ſtated to us, that the Coaſting Trade labours under great and oppreſſive Inconveniences; that the Perſons concerned

therein

therein are, according to the preſent Laws, obliged to ſubmit to troubleſome, and, in their Opinion, unneceſſary Regulations, and to an enormous Expence in Stamps and Fees attendant on the Documents now required by Law; and that much valuable Time is ſpent in the procuring thoſe Documents, by which they frequently ſuſtain conſiderable Loſſes; they therefore earneſtly requeſted we would ſtate theſe Grievances to your Lordſhips, and entreat your particular and ſpeedy Interpoſition in their Behalf.

From the Repreſentations which have occaſionally come before us as Commiſſioners of the Cuſtoms, we had Reaſon to expect we ..ould meet with ſome Complaints of this Kind, and the Obſervations which have occurred to us at the Ports we have viſited, convince us they are but too well founded. By the Laws now in Force, Goods of every Deſcription, whether Britiſh or Foreign, put on board any Veſſel to be carried forth to open Sea, from one Port or Place to any other Port or Place in this Kingdom, are to be accompanied by a Coaſt Cocket, and before the Veſſel leaves the Port, the Maſter is to become bound with good Security in the Value of the Goods, for the Delivery thereof in ſome Port of Great Britain, and to return a Certificate of ſuch Delivery within Six Months, under the Hands of the Officers at the Port of Diſcharge, upon Forfeiture of the Penalty of the Bond.

When this Cocket and Bond were firſt directed, almoſt every Article of Britiſh Goods was ſubject to Duty on Exportation; and we preſume that the Legiſlature was induced to require the general Uſe of thoſe Documents, to prevent ſuch Articles being clandeſtinely exported to Foreign Parts without Payment of Duty, under Pretence of their being intended to be conveyed Coaſtwiſe to a Britiſh Port.

The more enlightened Policy of later Times has relieved Britiſh Produce and Manufactures from this Burthen, and by the 8th of Geo. 1ſt. C. 15. theſe Export Duties were, with ſome few Exceptions, repealed; but notwithſtanding the Reaſons for which the Cocket and Bond were originally required, have been thus done away, except as to the Articles on which a Duty remains, yet theſe Inſtruments are in general ſtill required in the ſame Manner as before the paſſing of that Act, and they are even required on ſuch Articles as are now entitled by Law to a Bounty on Exportation.

The Expence of the Coaſt Bond, including the Stamps, and of the Sufferance, and the Certificate from the Port of Diſcharge, amounts on an Average to about One Pound one Shilling for every Voyage or Trip the Veſſel makes, however ſmall ſhe may be, or ſhort the Diſtance.

Market Veſſels trading between Ports at a ſmall Diſtance from each other, that make One and ſometimes Two Trips in a Week, often loſe a Voyage becauſe their Freight will not defray the

Cuſtom

Cuſtom Houſe Charges. In the Courſe of our Enquiries, Inſtances of this and other Kinds were ſtated to us of Expences attending the Coaſting Trade, which occaſioned Interruptions of a moſt ſerious Nature, and threatened, in ſome Caſes, an Annihilation of it.

When the Maſter of a Coaſting Veſſel happens to be in a Port diſtant from his Reſidence, and where he is not known, he ſometimes finds it difficult to procure a Surety, and the Sureties, or their Repreſentatiyes, are often (even where no Suſpicion of Fraud appears) put to great Trouble and Expence by the Certificate not being produced from the Port of Diſcharge in due Time to cancel the Bond, as in ſuch Caſes the Bond is tranſmitted to the Court of Exchequer, and put in Suit.

It frequently happens, that the great Diſtance between the Place of Shipping, and the Office where theſe Documents are iſſued, is the Cauſe of conſiderable Expence and Delay, and a Grievance much complained of.

The omitting to procure the legal Diſpatches, whether ariſing from Neglect in the Maſter, or from his Intention to ſave the Expence, has been a continual Source of Trouble to the Proprietors of Goods ſent Coaſtwiſe: The Goods are frequently ſeized for Want of thoſe Diſpatches; the Proprietors are never able to recover them without Trouble and Expence, and there have been many Inſtances in which Goods ſo ſeized, where no Fraud could be intended, have been condemned from Want of timely Notice of the Seizure, or from the Ignorance of the Proprietors in not claiming them in the Court of Exchequer, within the Time the Law has preſcribed for that Purpoſe.

We therefore, for theſe Reaſons, beg Leave to ſubmit to your Lordſhips Conſideration the following Propoſal, which we preſume will afford a ſufficient Remedy for the Inconveniences we have ſtated, till your Lordſhips ſhall have the Means of conſidering the Subject of Cuſtom Houſe Fees, in a more extenſive Point of View.

PROPOSAL.

All Goods ſhipped Coaſtwiſe from one Port of Great Britain to another, to paſs by Sufferance and Tranſire, without Cocket or Bond, except as hereafter mentioned.

EXCEPTIONS.

Goods liable to Duty on Exportation, or on being carried Coaſtwiſe, with an Exemption as to Horſes.

Goods prohibited to be exported, either abſolutely or circumſtantially.

Foreign Goods, on which the Duties on Importation amounted to £5. or upwards.

In all which Caſes, Cockets and Bonds ſtill to be required, but the Bond to be without Stamp.

Cuſtom Houſe, London,
29th January 1790.

Second REPORT of the Commiſſioners appointed to enquire into the Emoluments of Officers of the Cuſtoms.

To the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

May it pleaſe your Lordſhips,

HAVING in a former Report ſtated the Progreſs we had made towards carrying into Execution the Purpoſes of an Act, paſſed in the 29th Year of His preſent Majeſty, Chap. 64, under the Authority of which we were appointed, we now proceed to lay before your Lordſhips the Reſult of our Enquiries, ſo far as they relate to the Aſcertainment of the Annual Amount of the Emoluments of the ſeveral Officers and other Perſons employed in the Service of His Majeſty's Cuſtoms, whether ariſing from Salaries, Fees, Perquiſites, Gratuities, or otherwiſe.

We required, from the ſeveral Perſons concerned, ſuch Accounts of their Emoluments, with the Particulars of which they were compoſed, and for ſuch Periods, as we deemed neceſſary to enable us to aſcertain the real Value of their reſpective Employments; and that theſe Accounts might be framed with all poſſible Attention and Correctneſs, the Perſons to whom our Requiſitions were directed, were apprized, that it was likely they would be called upon to ſupport the Truth of their reſpective Returns by Oath. The Accounts rendered by moſt of the Officers in London, and in ſuch of the Out Ports where we conſidered a perſonal Inſpection neceſſary, have been ſo verified.

It frequently occurred that Officers, from a Variety of Circumſtances, were not of themſelves competent to render accurate Returns of their Emoluments for a complete Year; in ſuch Inſtances the Defect has been ſupplied from other Sources of Information. The Allowances from the Crown were known to us, and where the Fee originated in an official Document, the Rate of which was either founded in Law or long Uſage, Recourſe to the Books where thoſe Documents were regiſtered, furniſhed the Number and Annual Amount. In ſome Inſtances we received uſeful Information from Perſons who formerly held ſuch Situations, and where more than One Officer has been employed of the ſame Deſcription,

Deſcription, and at the ſame Port, we have generally been able to procure from one or more of the Number, Accounts ſufficiently authenticated to aſcertain the Emoluments of the Remainder; and when Returns could not by any Means be obtained for a later Period, we have adopted thoſe which were made for the Year 1784, to the Commiſſioners appointed to examine and ſtate the Public Accounts.

In an Inveſtigation ſo extenſive, we found it impoſſible that Preciſion could, in all Caſes be obſerved. Accounts of Money, with which no public Truſt is blended, but appropriated ſolely to the Uſe of thoſe who receive it, are not always accurately kept; but upon the Whole, we have good Reaſon to believe, the Information we have procured, is as accurate, and as well authenticated, as the Nature of the Enquiry would poſſibly admit.

In Order that your Lordſhips might be informed of the total Annual Income of the ſeveral Employments in the Cuſtoms, what Portion thereof is paid by the Crown in Salaries and other Allowances, and what by Individuals as Fees, Perquiſites, or Gratuities; we have conſidered each Department as completely full, without adverting to the accidental Circumſtances of temporary Vacancies; nor will this Mode of Statement much exceed the real Expence, becauſe the Vacancy of the Office never occaſions a Suſpenſion of the Fees annexed to it; and the incidental Charge neceſſarily incurred by the Appointment of other Perſons to execute the Duties of ſuch Offices, falls very little ſhort of what may appear to have been ſaved in the eſtabliſhed Salaries.

The total Annual Amount of Salaries and Allowances, and of Fees, Perquiſites, and Gratuities, received in the Year 1788, is as follows, *viz.*

	£.	s.	d.	£.	s.	d.
Salaries and Allowances from the Crown		—		259,333	11	0½
Deductions for Taxes - - -		—		11,377	7	1½
Net paid by the Crown - - -		—		247,956	3	11
Allowances from Principals or other Officers - - -	19,782	13	2½			
Amount of Fees, Perquiſites, and Gratuities - -	133,805	6	3			
				153,587	19	5½
				401,544	3	4½
Payments to the Superannuation Fund	2,886	5	9½			
Payments to Deputies, Clerks, and other Aſſiſtants - -	20,856	15	0½			
Other Contingent Expences . -	2,598	0	0			
				26,341	0	10
Amount of net Incomes . -		—		375,203	2	6½

This general Abſtract we thought it neceſſary to ſtate here; but for your Lordſhips more particular Information, we beg Leave to refer to the Account, which we have the Honour to tranſmit with this Report—viz.

"An Account of the Groſs Amount of the Emoluments received by the Commiſſioners, Officers, and other Perſons employed in the Service of His Majeſty's Cuſtoms in England, whether ariſing from Salaries, Fees, Perquiſites, Gratuities, or otherwiſe, excluſive of Shares of Seizures, Penalties, and Compoſitions; together with the ſeveral Deductions made therefrom, and the net Produce received by each Perſon, in the Year 1788."

The Materials from which the ſaid Account is framed, are, in general, thoſe of the Year 1788, the Returns for that Year appearing to be the moſt accurate, as well as the beſt authenticated; but in Caſes where Alterations have been made in the Emoluments of Officers, by additional Salaries or other Allowances from the Crown, which were likely to be permanent, ſuch Additions have been included, and the Circumſtances noted in the Margin.

The Mode of Inveſtigation which we have thought it neceſſary to purſue, has procured us much Information relative to the Service performed by each Officer in Conſideration of the Fee he receives, the Nature and Authority of his Claim, the Reaſonableneſs of its Amount in Proportion to the Duty performed, and how far it may be conſidered as burthenſome to Trade or injurious to the Revenue; it has alſo enabled us to form ſome Idea of the Truſt, Reſponſibility, and Labour of each Officer, compared with the Annual Amount of his Emolument; but as theſe Particulars are foreign to the immediate Object of this Report, we forbear, at preſent, entering further into the Subject, reſerving to a future Report our Obſervations thereon, and alſo on thoſe other Matters to which, by your Lordſhips Inſtructions ſignified to us by Mr. Roſe, in his Letter dated the 29th of Auguſt, 1789, our Attention was particularly directed.

The Account which we have the Honour to lay before your Lordſhips, will, we preſume, be found to contain all the Information required by the Act, together with ſuch Diſtinctions as will ſhew the ſeveral Sources of the Officers groſs Emoluments, and the different Deductions that have been made therefrom; and we flatter ourſelves, that when your Lordſhips advert to the Extent of an Enquiry ſo minute in its Nature, comprehending ſo great a Number of Officers, and frequently attended with conſiderable Difficulty in procuring correct Information, we ſhall not be thought to have unneceſſarily delayed the Execution of the Duty required of us.

Cuſtom Houſe, London,
19th March 1791.

Third

Third REPORT of the Commiſſioners appointed to enquire into the Emoluments of Officers of the Cuſtoms.

To the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

May it pleaſe Your Lordſhips,

IN the Proſecution of the Duty to which your Lordſhips were pleaſed to appoint us, in purſuance of an Act, paſſed in the 29th Year of His preſent Majeſty, Chap. 64. we have had the Honour to lay before your Lordſhips Two Reports, the Firſt, dated the 29th January, 1790, ſtating the Progreſs we had then made in our Enquiry, and ſubmitting ſome Obſervations and Propoſals relative to the Coaſting Trade, which we found expoſed to ſuch heavy Expences, and other Inconveniences, as to demand our earlieſt Attention.

Our Second Report, dated the 19th March, 1791, was confined to the Subject expreſsly mentioned in the ſaid Act; viz. "the Aſ-"certainment of the Annual Amount of the Emoluments of the "ſeveral Officers and other Perſons employed in the Service of "His Majeſty's Cuſtoms, whether ariſing from Salaries, Fees, "Perquiſites, Gratuities, or otherwiſe." And having annexed to that Report an Account comprehending all thoſe Particulars, we now proceed to ſubmit to your Lordſhips, our Obſervations on the other Matters to which you were pleaſed to direct our Attention, as ſignified by Mr. Roſe, in his Letter, dated the 14th of Auguſt, 1789.

It ſeems, in the firſt Place, proper to notice the Authority under which Fees are at preſent received at the Cuſtom Houſe.

Of theſe Fees only a ſmall Part have the Sanction of Law; the Claim for the Remainder is ſupported on the Ground of Uſage; and except in ſome few Inſtances, or where recent Statutes have rendered new Regulations and new Documents neceſſary, ſuch Uſage is of ancient Date.

It was our Intention to have entered minutely into this Part of the Subject, and to have laid before your Lordſhips one general Account of the Fees now paid, ſo arranged, that the Amount of each, the Authority on which the Claim was grounded, the Nature of the Document or Service, and the Perſons to whoſe Uſe, and in what Proportions, the Amount was to be appropriated, might clearly and at One View appear; but notwithſtanding the Officers at each Port have moſt willingly given us every poſſible Information, and furniſhed us with Accounts which we believe to be accurate, yet ſuch is the Intricacy of the Subject, and ſo much do the ſeveral Ports differ from each other in the Deſcription, in the Nature, and in the Amount of thoſe Fees, that we apprehend it will

will not be practicable to frame therefrom One general Table, that may be proper to be eſtabliſhed at every Port.

We flatter ourſelves, that when your Lordſhips ſhall have conſidered the Propoſals which, in the Courſe of this Report, we ſhall have the Honour to ſubmit, you will approve of our directing our Attention principally to the Remedy of thoſe Inconveniences and ill-conſequences that attended the preſent Syſtem.

It is important to conſider the Effect of this Syſtem on the Commerce and on the Revenue of this Country, and how far the one may be oppreſſed by the Amount of thoſe Fees, and the other expoſed to Injury by the Nature of them.

In conſequence of your Lordſhips Directions to us, ſignified by Mr. Roſe, in his Letter dated 23d September, 1789, it became a Part of our Duty to obtain a knowledge of the Sentiments of thoſe by whom the Fees in queſtion are paid, whoſe Intereſts are cloſely connected with the Subject, and by whom the Inconveniences, if any exiſt, muſt be immediately felt; we therefore, at the principal Out Ports which we had an Opportunity of viſiting, *viz.* Briſtol, Liverpool, Hull, Newcaſtle, Sunderland, Lancaſter, Whitehaven, and Lynn, procured the Opinions of the Merchants and Traders reſident at each (who were convened in conſequence of public Notice) on the following Points, *viz.*

"On the Expediency of a total Abolition of Fees.

"On the Expediency of a partial Abolition of thoſe Fees, ope-
"rating either on the Import, Export, or Coaſt Trade.

"On the Expediency of permitting the Officers of the Cuſtoms
"to take Fees, regulated by One general Table for all the Out
"Ports, and eſtabliſhed by Law."

Suppoſing in either Caſe, where it may be neceſſary to make Compenſations to the Officers of the Cuſtoms, for the Loſs of Fees, the Amount thereof to be raiſed by Duties on Goods and Merchandize, the Idea of a Tonnage Duty being abandoned.

We had entertained Hopes, that on a Subject of ſo much Importance to the Intereſt of all the Perſons conſulted, more Agreement in Opinion would have prevailed, but the Fact is, that the only Point in which we can trace any Coincidence in thoſe Opinions is, a Diſapprobation of the Propoſition for an entire Abolition of Fees; but it is proper to remark, that the Subject ſeems to have been conſidered by the Merchants and Traders, at each of theſe Ports, in an abſtract Point of View, and that the Anſwers to the different Queſtions, and alſo the Obſervations that theſe Gentlemen have ſuggeſted, appear to have been dictated by an Attention to local Circumſtances, and to thoſe particular Branches of Commerce in which the Trade of each Place principally conſiſted; we are therefore under the neceſſity of referring your Lordſhips to the ſeveral Anſwers alluded to, and ſhall forbear making any further Comment thereon, but proceed to ſtate, as we preſume is expected

pected from us, our own Opinion on the Subject, and ſuggeſt ſuch Alterations as appear to us neceſſary.

On mature Conſideration, we feel no Difficulty in ſtating to your Lordſhips our decided Opinion, that an entire Abolition of Cuſtom Houſe Fees, and the Payment of every Perſon in that Department by the Crown, and the Crown only, would be a Meaſure highly beneficial both to the Commerce and the Revenue of this Country, as the former would thereby be exonerated from a Burthen which in many Caſes it cannot well ſupport, and the latter relieved from the Conſequences of a Connection between its Officers and the Merchants, improper in its Principle, and frequently dangerous in its Tendency and Effect.

The Benefits that would accrue to Commerce by being entirely relieved from theſe Fees are obvious; but it is neceſſary to apprize your Lordſhips of the great Expence it might occaſion.

The Fees, Perquiſites, and Gratuities received in the Year 1788, by Perſons employed in the Service of the Cuſtoms in England, excluſive of Allowances from the Crown and Shares of Seizures, amounted to £. 133,805 6*s*. 3*d*.

In this Sum is included, the Annual Amount of Fees annexed to ſome Offices now vacant, and of others that may properly be conſidered as uſeleſs; ſome Deduction may be made on that Account; nor ſhould the Remainder be conſidered as altogether a permanent Charge, as it might be expedient, and conſiſtent with Juſtice, to reduce the Emoluments of ſome Appointments on the Death or Removal of the preſent Poſſeſſors.

To ſecure the fair and juſt Payment of the Cuſtom Duties is our great Object in propoſing a total Abolition. The placing the Officers in a State of Independence on the Merchants would, in our Opinion, be productive of a conſiderable Increaſe in thoſe Duties, but to what Amount it is impoſſible for us to ſtate, or even to form any reaſonable Conjecture.

How far the Whole, or any Part of the Expence of carrying this Propoſal into Execution ſhould be made good by additional Impoſitions on Merchandize already ſubject to Duty, or by new Duties on Articles now exempt therefrom, or whether the general Situation of the National Finances will admit of ſo great an Expence being defrayed out of the Public Purſe, are Matters on which we do not preſume to offer any Opinion, but ſubmit the Whole with great Deference to the ſuperior Wiſdom of your Lordſhips.

Should an entire Abolition of Cuſtom Houſe Fees be deemed inexpedient, we ſubmit the Propriety of a partial Abolition of thoſe Fees, which would afford to fair Commerce Advantages certainly not unimportant, and to the Revenue much additional Security. The Outlines of this Propoſal are as follow:

To aboliſh every Fee received by any Officer of the Cuſtoms, who, in the Courſe of his Duty, may be concerned in the Examination

mination or Aſcertainment of the Quantity or Quality of Goods of any Kind, whether imported, exported, or brought or carried Coaſtwiſe, or in the Delivery thereof, the Fees now claimed by Patent Searchers excepted.

All Fees on Documents to remain as at preſent.

A new Eſtabliſhment to be framed, and the Salaries affixed therein to each Office, proportioned to the Truſt, Labour, and Reſponſibility annexed to it; ſuch Salaries not to be ſubject to any Deduction, either for Taxes or otherwiſe.

Where the Income enjoyed by the preſent Poſſeſſor is more than is neceſſary to be permanently annexed to the Office, ſuch Officer to be compenſated for his immediate Loſs (provided his Claim is well founded) by an Annual incidental Allowance, ceaſing on his Death or Removal.

The Salaries and incidental Allowancs of thoſe Officers, whoſe Fees may be aboliſhed, being thus made equal to the juſt Claims of each, the firſt Proof of Fee received ſhould be conſidered as a Breach of Truſt, and puniſhed with immediate Diſmiſſion, and Incapacity of future Employment.

Having ſtated to your Lordſhips, that the Adoption of this Propoſal would be productive of Benefit to Trade, and Security to the Revenue, it is neceſſary on theſe Points to be more explicit.

The Fees paid by the Merchants and Traders to Perſons acting in the Situations alluded to (uſually deſcribed as Out-door Officers) amount Annually to about £45,000; a commercial Saving not only important as to the Sum, but attended with this further Advantage, of placing the Out-door Buſineſs at the ſeveral Ports of the Kingdom on an equal Footing.

It may poſſibly be objected, that the Officer, under the propoſed Syſtem, will be leſs attentive to his Duty than formerly, and that Inconveniences to trade may ariſe from unneceſſary Delay; but in our Opinion there is little to be apprehended on this Ground; the Commiſſioners of the Cuſtoms, who are ever attentive to the Repreſentations of Merchants, and ready to enquire into their Complaints, would immediatety take ſuch Meaſures, in caſe of Miſconduct in any of their Officers, as would effectually prevent a Repetition of the Offence.

We beg leave to ſubmit to your Lordſhips the probable Effect this Meaſure would have on the Revenue:

The great Object of this propoſal is to diſſolve that Connection which now exiſts between the Merchant and the Executive Officer. The ſmall Pittance allowed by the Crown to moſt Officers of this Deſcription does not afford, even with the moſt rigid Oeconomy on their Parts, a decent Subſiſtence for themſelves and Families; hence they are compelled by Neceſſity to a precarious Dependence on the Merchants; and that Fee, which was at firſt received as a moderate

moderate Compenſation for Civility and Diſpatch in the juſt Diſcharge of their Duty, and for which no legal Claim can be made, is frequently withheld, unleſs unjuſtifiable Allowances in the Aſcertainment of the Quantity or Quality of the Goods are made in Return, and to a much larger Amount than the Fee paid.

That the Revenue has greatly ſuffered from the Connection thus eſtabliſhed, and the dependent State to which the Officer is reduced, is unqueſtionably true; our late Inveſtigation has furniſhed us with ſome Proofs, and the Execution of our Duty as Commiſſioners of the Cuſtoms with many others; but it is not our Intention on this Occaſion to enter into the Circumſtances of particular Frauds, or to aſſert the general Prevalence of ſuch Practices; but, reaſoning from Facts which we know to be true, and in the Hope of remedying an exiſting Evil, and of preventing further Depredations on the Revenue, we feel it our Duty ſtrongly to recommend this Propoſal to your Lordſhips Conſideration.

In the Event either of a general or partial Abolition of Fees, the Formation of a new Eſtabliſhment becomes unavoidably neceſſary; but, independent of either of theſe Propoſals, ſuch a Meaſure, in our Opinion, deſerves particular Attention.

We have always conſidered the better and more equitable Arrangement of the Salaries and Allowances to the ſeveral Officers and other Perſons employed in the Service of the Cuſtoms, as a principal Object of the preſent Enquiry, and we are directed by our Inſtructions, to prepare the neceſſary Minutes for that Purpoſe. To this Part of our Duty we have not been inattentive, and we ſhall be enabled to lay before your Lordſhips, in caſe we ſhall receive your Commands for that Purpoſe, the Reſult of our Obſervations on this Head; but as the Regulation of Salaries to Officers muſt depend on the Meaſures which your Lordſhips may think proper to be adopted with regard to the general Abolition, or the Continuance of any of the preſent Fees, we have forborn to offer a ſpecific Propoſal for a new Eſtabliſhment of Salaries, till your Lordſhips Determination on theſe Points ſhall be known; but we nevertheleſs think it a Duty incumbent on us to obſerve, that the Emoluments of many of the Perſons employed in the Service of the Cuſtoms, incluſive of Fees, are at preſent very inadequate to the Nature and Reſponſibility of their Offices, and in ſeveral Inſtances ſo ſmall as ſcarcely to allow them, even with the moſt rigid Œconomy, the Means of Support; whilſt, on the other Hand, the Incomes annexed to ſome Offices is greater than is neceſſary to be continued on the Appointment of Succeſſors to the preſent Occupiers.

In conſidering the Subject of a new Arrangement of Salaries, the Queſtion, How far it may be proper to make any Alteration in the preſent Number of Perſons employed, naturally preſents itſelf. We preſume, that what we ſhall have occaſion to ſuggeſt on this Particular, ſhould form a Part of the Plan for a new Eſtabliſhment

in caſe your Lordſhips ſhould deem ſuch a Meaſure neceſſary, and wherein the Reaſons for every Alteration propoſed may be particularly ſtated.

It has been our leading Principle, in what we have now offered to your Lordſhips Conſideration. to recommend, that the Officer ſhould be rendered intirely independant of the Merchant; and that his Salary from the Crown ſhould always afford him (Regard being had to public Œconomy) a decent Maintenance, ſuitable to his Situation; a Meaſure in our Opinion ſo indeſpenſably neceſſary, that we are inclined to believe no other Regulations can effectually ſecure that Zeal and Fidelity in the Execution of official Duty, which are ſo eſſentially requiſite for the Benefit of the Service and Security of the Revenue.

Purſuing this Principle, we take Leave to advert to the Situation of an Officer, whom Age, Accident, or Infirmity may reduce to abſolute Want, by rendering him unable to attend the Duties of his Office, and thereby depriving him of any Claim to its Emoluments.

It ſeems expedient to do away the Impreſſion that the Probability of ſuch an Event may make on the Minds of many, and to prevent the ill Effects it might produce on their official Conduct, by providing in ſuch Caſe for their future Support.

It is true, there is a Fund eſtabliſhed for the Purpoſe of relieving Perſons ſo circumſtanced. This Fund is principally ſupported by Deductions from the Pay of the inferior Officers, which they can but ill afford to part with, and receives occaſional but uncertain Aid from the Mulcts, which are ſometimes inflicted by the Commiſſioners, by Way of Puniſhment of Offenders, being appropriated to its Uſe; but this Fund is by no Means adequate to the fair Claims that might be made; the Aſſiſtance it affords is ſmall in its Amount, and the Objects relieved but few in Number.

On carefully conſidering this Subject, it appears to us, that we are warranted, as well from the Proſpect of general Benefit to the Revenue, as from Ideas of Juſtice and Humanity towards Individuals, in recommending to your Lordſhips, to authorize the Commiſſioners of the Cuſtoms to make ſuch Annual Allowances to Perſons employed under them, who from Age, Accident, or Infirmity, may no longer be capable of executing their Duty, as will afford them the Means of Maintenance during the Remainder of their Lives, and that the Benefit ſhould be extended to all whoſe known Neceſſity renders them proper Objects, and who may not have forfeited their Claim by ill Conduct.

Having uſed our beſt Endeavours to carry into Execution the Purpoſes of the Act, which occaſioned our Appointment, and to pay a proper Obedience to the Orders we have received from your Lordſhips, we have only to add, that the Whole is moſt reſpectfully ſubmitted.

Cuſtom Houſe, London,
3d. May, 1791.

RETURN respecting HOLYDAYS.

THE Select Committee of Finance having noticed "that the "Board of Customs is of Opinion that Regulation is much wanted, "for rendering the Holydays in their Department less numerous," and having in consequence issued an Order, dated the 14th Ultimo, directing that there be laid before that Committee,

"An Account of such Regulation respecting Holydays, as "in the Opinion of the Board of Customs would be most beneficial for the Public Service in their Department, specifying "the Reasons for keeping such Holydays, if any, as the Board "may be of Opinion ought to be kept; also,

"An Account whether any, and what Alteration have been "made in the Hours of Attendance in any, and which Offices, "within the Department of the Customs, since the Year 1785."

The Commissioners of the Customs have, in Obedience thereto, caused the following Lists to be prepared, *viz.*

"A List of the Holydays at present kept by the Officers of "the Customs, throughout the Year, in London."

"A List of the Holydays proposed by the Board of Customs "to be kept in future."

Which Lists the Commissioners respectively lay before the Committee, and, pursuant to their Order, have to observe, that the Reasons the Board assign for proposing to keep the Holydays mentioned in the latter, are, Regard to the Service of the Church, and Respect to the Royal Family.

The Commissioners further state, that the Hours of the Attendance of the Officers of the Customs are established by Law; and that no Alteration has been made therein since the Year 1785.

Board of Customs,
July 1, 1797.

A LIST of the HOLYDAYS, at preſent kept by the Officers of the Cuſtoms, throughout the Year, in London.

Circumciſion
Epiphany
Queen's Birth Day kept
Converſion of St. Paul
King Charles 1ſt's Martyrdom
Purification
St. Matthias
Aſh Wedneſday
Annunciation
Good Friday
Eaſter Monday
Eaſter Tueſday
St. George
St. Mark
St. Philip and James
Aſcenſion Day
Queen's Birth Day
Whitſun Monday
Whitſun Tueſday
King Charles's Reſtoration
King's Birth Day
St. Barnabas
St. John Baptiſte
St. Peter
St. James
Lammas Day
Prince of Wales's Birth Day
St. Bartholomew
London Burnt
St. Matthew
King's Coronation
St. Michael
St. Luke
King's Acceſſion
St. Simon and Jude
All Saints
King William's Landing
Papiſt's Conſpiracy
Lord Mayor's Day
St. Andrew
St. Thomas
Chriſtmas Day
St. Stephen
St. John
Holy Innocents.

A Liſt of the HOLYDAYS propoſed by the Board of Cuſtoms, to be kept in future.

Queen's Birth Day, kept 18th January.
King Charles's Martyrdom.
Aſh Wedneſday.
Good Friday.
King Charles's Reſtoration.
King's Birth Day.
Prince of Wales's Birth Day.
King's Coronation.
King's Acceſſion.
Papiſt's Conſpiracy.
Chriſtmas Day.

RETURN

RETURN reſpecting Alterations in the Hours of Attendance of the Officers of the Cuſtoms in London, and in the Out Ports.

IN return to the Orders of the Select Committee on Finance, dated the 3d Inſtant, directing that there be laid before the ſaid Committee

"An Account of what Alterations in the Hours of Attend-
"ance for the ſeveral Offices of the Cuſtoms, in the Port of
"London, would be advantageous for the Public Service; and,

"An Account of what Alterations in the Hours of At-
"tendance for the ſeveral Offices of the Cuſtoms, in the
"Out Ports, would be advantageous for the Public Service."

The Commiſſioners of the Cuſtoms beg Leave to ſtate, that although they continue of Opinion, that ſome Alteration in the Hours of Attendance for the ſeveral Officers of the Cuſtoms in the Port of London, and in the Out Ports, would be advantageous for the Public Service; yet, as the Subject requires much Inveſtigation, and a Communication with the Merchants of London, and alſo with thoſe of the Out Ports, amongſt whom, on a former Conſideration of the Subject a great Difference of Opinion appeared to prevail, the Commiſſioners of the Cuſtoms are not at preſent prepared to ſubmit to the Honourable Committee any decided Opinion as to what the Alterations ſhould be.

Board of Cuſtoms,
7th July 1797.

SUPPLEMENT (E.)

REPORT of JOHN CAMPBELL, Receiver General of the Cuſtoms and Salt Duties in Scotland.

IN Obedience to the Order of the Select Committee of the Honourable Houſe of Commons on Finance, &c. dated 3d July 1797, I beg Leave to report, That when I was appointed Receiver General of the Cuſtoms and Salt Duties in Scotland, in the Year 1790, it was explained to me, that I was to hold the Salary and Emoluments of the Office for the joint Account of myſelf

myſelf and Mr. Edmonſton, Son to Sir Archibald Edmonſton, during Sir Archibald's Life, ſubject to the following Annual Deductions, which, by ſome Arrangement unknown to me, had taken place:

To James Stewart - - - -	£.200
To James Ferrier, as Attorney for Colonel Adam Livingſton and others - - -	300
To the late Lord Elphinſtone - - -	200
	£.700

Thoſe have ſince been diminiſhed by the Deaths of Lord Elphinſtone and Colonel Livingſton; and now are,

To James Stewart - - - -	£.200
To James Ferrier, as Attorney for Mrs. Campbell of Carrick, and Mr. Campbell of Pecton -	160
	£.360

Theſe Sums I Annually pay out of the Salary and Emoluments of the Office; and One Half of the Remainder I account for to Sir Archibald Edmonſton, he having by Agreement come in place of his Son in the Year 1795; and the Perſons from whom I received the above Explanations were, to the beſt of my Recollection, my Brother the then Lord Advocate of Scotland, who had been inſtrumental in procuring me the Office, and Mr. Ferrier.

I have further to report, in Obedience to the above Order, that the Security I gave to the Public was for £.25,000 in the Court of Exchequer in Scotland; and that the Perſons bound for me are, the then Lord Advocate, now Lord Preſident of the Court of Seſſion, Alexander Houſtown, Eſq. of Edinburgh, and Alexander M'Lean, Eſq. of Ardgour.

Cuſtom Houſe, Edinburgh,
7th July, 1797.

John Campbell.

An ACCOUNT of the EMOLUMENTS *received by each Officer of the* CUSTOMS, *in the Port of London, from Penſions or Places, or other Employments under Government: arranged according to the Order in which the ſaid Officers are claſſed in the Return made of the "Emoluments of Officers of the Cuſtoms, for the Year 1784," to the Commiſſioners of Public Accounts.*

CLASS.	NAMES.	Employments in the Cuſtoms.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Groſs Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Groſs Annual Emolument.
The BOARD and its Attendants.						
	Thomas Boone - -	— —	— — —	— —	Holds the Appointment of Deputy Paymaſter of all Canada:—Was firſt appointed for Montreal by Mr. Rigby, and afterwards by Mr. Burke for all Canada. By a Treaſury Warrant, iſſued in purſuance of the King's Sign Manual, he is allowed, ſo long as he ſhall continue in the ſaid Employment, £. 1. 10s. per Diem, amounting per Annum to —	£. s. d. 547 10 0
		COMMISSIONERS.			By the Net Income, amounting to the Sum of £. 345. 8s. Mr. Boone has never been benefited One Shilling, having held the Office from his Appointment, as he now holds it, for the Uſe and Advantage of a near Relation of the late Mr. Rigby.	
	Welbore Ellis Agar -	— —	— — —	— —	Holds the Appointment of Deputy Commiſſary Generai of Muſters, for which he is allowed £. 1. 3s. per Diem, amounting per Annum to - - - -	419 15 0

myſelf and Mr. Edmonſton, Son to Sir Archibald Edmonſton, during Sir Archibald's Life, ſubject to the following Annual Deductions, which, by ſome Arrangement unknown to me, had taken place:

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To James Ferrier, as Attorney for Colonel Adam Livingſton and others - - -	300
To the late Lord Elphinſtone - - -	200
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To James Stewart - - - -	£.200
To James Ferrier, as Attorney for Mrs. Campbell of Carrick, and Mr. Campbell of Pecton -	160
	£.360

Theſe Sums I Annually pay out of the Salary and Emoluments of the Office; and One Half of the Remainder I account for to Sir Archibald Edmonſton, he having by Agreement come in place of his Son in the Year 1795; and the Perſons from whom I received the above Explanations were, to the beſt of my Recollection, my Brother the then Lord Advocate of Scotland, who had been inſtrumental in procuring me the Office, and Mr. Ferrier.

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Cuſtom Houſe, Edinburgh,
7th July, 1797.

John Campbell.

An ACCOUNT of the EMOLUMENTS *received by each Officer of the* CUSTOMS, *in the Port of London, from Penſions or Places, or other Employments under Government: arranged according to the Order in which the ſaid Officers are claſſed in the Return made of the "Emoluments of Officers of the Cuſtoms, for the Year 1784," to the Commiſſioners of Public Accounts.*

CLASS.	NAMES.	Employments in the Cuſtoms.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Groſs Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Groſs Annual Emolument.
The BOARD and its Attendants.						£. s. d.
	Thomas Boone - -	— —	— — —	— —	Holds the Appointment of Deputy Paymaſter of all Canada:—Was firſt appointed for Montreal by Mr. Rigby, and afterwards by Mr. Burke for all Canada. By a Treaſury Warrant, iſſued in purſuance of the King's Sign Manual, he is allowed, ſo long as he ſhall continue in the ſaid Employment, £. 1. 10s. per Diem, amounting per Annum to —	547 10 0
		COMMISSIONERS.			By the Net Income, amounting to the Sum of £. 345. 8s. Mr. Boone has never been benefited One Shilling, having held the Office from his Appointment, as he now holds it, for the Uſe and Advantage of a near Relation of the late Mr. Rigby.	
	Welbore Ellis Agar -	— —	— — —	— —	Holds the Appointment of Deputy Commiſſary Generai of Muſters, for which he is allowed £. 1. 3s. per Diem, amounting per Annum to - - - -	419 15 0

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Emolument.
I.—*Continued.*	John Bates - -	— —	Receives no Emolument from any Pension, Place, or Employment under Government, other than what he derives from his Situation as a Commissioner of the Customs; but Mrs. Bates holds a Pension, vested in Trustees for her Use, the Annual Amount of which is	£. s. d. 500 0 0		
	Sir Alex. Munro, Knt	— —	— — —	— —	— Nil —	
	Richard Frewin - -	— —	— — —	— —	— Nil —	
	William Stiles - -	— —	— — —	— —	— Nil —	
	William Roe - - -	— —	— — —	— —	— Nil —	
	Francis Fownes Luttrell	COMMISSIONERS — —	— — —	— —	Holds the Appointment of One of His Majesty's Commissioners for Appeals, and for regulating the Duties of Excise within the Limits of the Chief Office in London; the Emoluments whereof are, per Annum - -	£. s. d. 200 0 0
	John Buller - - -	— —	— — —	— —	Receives Pay as a Sub-Lieutenant of Life Guards;—He purchased the Commission; has His Majesty's Leave to sell again, but has not yet been able to get a Purchaser.	145 0 0

SUPPLEMENT Report IV.

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
I.—*Continued.*						
	George Delavaud - -	Plantation Clerk in the Secretary's Office.	— — —	— —	Is appointed by the Commissioners, for receiving the Six Penny Dues for Greenwich Hospital, to check the Collection of those Dues in the Plantations, for which he is allowed 10 per Cent. on the Net Remittance. This Allowance in the last Year amounted to - - - -	£. s. d. 29 16 6
				£. s. d.		
—II.— Other Officers attending the Board, without being confined to any particular Port	Bryan Broughton	Register of Seizures.	A Pension, the Particulars of which are not stated in the Return	100 0 0	A Clerk in the Treasury -	513 10 0
					Agent for the Island of Grenada	200 0 0
	John Lillingston Pownall - - -	Accountant of Petty Receipts.	— — —	— —	Holds the Office of Provost Marshal General of His Majesty's Leeward and Caribbee Islands. It is now let to his Deputy for Seven Years, who pays for the same £.500 Net per Annum, and takes all the Emoluments for his own Use. Mr. Pownall derives no Profit from this Employment: he holds it in Trust for another -	500 0 0 (Patent for Three Lives.)
	John Bastin - - -	Chief Clerk to the Accountant of Petty Receipts.	— — —	— —	His Majesty's Clerk of the Copper Coinage in the Mint, within the Tower of London. He is allowed Twenty Shillings per Ton for Copper Monies coined - -	1 0 0 per Ton.

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
II.—*Continued.*	Hugh Valence Jones -	Controller General	Has a Pension as a Compensation for an Employment he held of one of the Commissioners of Revenue in Ireland.	£. 1,070	One of the Solicitors of the Treasury	£. 200 s. 0 d. 0
	Francis Blackstone -	One of the Examiners of Out Port Quarter Books.	— — —	— —	Distributor of Stamps - -	50 0 0
					Inspector of Pamphlets - - -	20 0 0
					Surveyor of Stage Carriages - -	70 0 0
					All under the Commissioners for the Stamp Duties	
	Arthur Mills Raymond	Examiner of the Sufficiency of Officers Securities.	— — —	— —	A Clerk to the Secretary of the Admiralty - . -	110 0 0
	Thomas Chetham	One of the General Surveyors.	— — —	— —	Clerk of the Checque, under the Lord Chamberlain, to the Messengers in Ordinary attending His Majesty - - - -	99 15 0
					And in lieu of a Chamber - -	25 0 0
	John Dalley - -	Assistant to the Register General of Shipping.	— — —	— —	Officer appointed by the Lords of the Admiralty for sending Daily Lists of Ships that report Inwards, in the Port of London, to the Commissioners for collecting the Six Penny Dues for Greenwich Hospital. - - -	50 0 0

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
—III.— Officers employed above Stairs in the Foreign Business Inwards and Outwards.	Charles May - - -	Deputy Outwards to the Surveyors of Subsidies and Petty Customs for London.	— — —	— —	A Commissioner for the Lottery. He receives on the finishing each Lottery - - - - - -	150 0 0
	Charles Earl of Liverpoole - - -	Collector Inwards.	— — —	— —	His Lordship states, that he holds no other Place, Pension, or Employment under the Government of this Kingdom, except that of Chancellor of the Duchy and County Palatine of Lancaster, which he holds during His Majesty's Pleasure; and as the Emoluments are not paid out of any Branch or Part of the Public Revenue, but arise solely out of the Revenues of the Duchy and County Palatine of Lancaster, which are the private Property of the King as Duke of Lancaster, it is presumed that it is not the Intention of the Select Committee of the House of Commons for Finance to call for an Account of the Emoluments of any Office charged solely on the said Revenue of the Duchy and County Palatine of Lancaster.	

CLASS.	NAMES	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	Gross Annual Amount
III.—*Continued.*						£. s. d.
	James Meller	Acting Collector Outwards.	— — —	— —	A Gentleman Usher, Quarter Waiter under the Lord Chamberlain, Salary — — —	80 0 0
					Board Wages, Three Months, at £. 10 each Month — —	30 0 0
					A small Fee of Honour on Creation of Titles, the Amount uncertain; but it has produced on an Average of the last Three Years of Peace, and the first Three Years of the present War, about — — —	10 0
	Abraham Greenwood	Copying Clerk Outwards.	— — —	— —	Receives as Clerk to the Controller of the Salt Duties, for attending at the Custom House, per Annum - - - -	10 0 0
				£. s. d.		
			A Pension granted in March 1761	200 0 0		30 0 0
— IV. — Officers at the Waterside for Foreign Business Inwards.	William Frazer	Patent King's Waiter.	Also a Pension granted 5th July 1789, when reduced by ill Health to the Necessity of retiring from the Situation he then held in the Foreign Department of the Secretary of States's Office.	1,200 0	Writer of the London Gazette, the Emoluments of which Office are paid out of the Profits of the Paper — — — —	Whether Gross, or Net, not stated.
					One of the principal Clerks of the Signet, the Emoluments (which arise from Fees) were, on an Average of the last Three Years.	219 0 0 (Patent for Life.)

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
IV.—*Continued.*	Charles Bellingham —	Patent King's Waiter.	— — —	— —	One of the Surveyors of the Duties on Houses in the City of London, the Emoluments of which are, per Annum, about — —	£. s. d. 80 0 0 or 90 0 0
	William Handby —	Landing Waiter.	— — —	— —	Lieutenant and Adjutant in the Royal Lancashire Volunteers —	Not stated.
	Thomas Ranicar —	Landing Waiter.	Is on the Half Pay List in the Army, but does not receive the Allowance — —			
	Samuel Ward — —	Preferable Weigher.	An Out Pension at Chelsea Hospital, having lost his Right Arm in America — —	7 4		
	J. Parlan Mc Farlane }	Extra Weigher.	A Pension on the Irish Establishment, having served Twenty-six Years in a Military Capacity in America — —	6 10 0		
	Thomas Roberts —	Preferable Weigher.	An Out Pension at Chelsea Hospital, for Thirty Years Service, and having been wounded in the German War — —	7 4 0		
	Isaac Pugh — —	Preferable Weigher, and Noon Tender.	— — —		Has the Care of a Storehouse in the Office of Ordnance: The Service executed by his Wife — —	25 0 0

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
CLASS V. Officers at the Waterside for the Foreign Business Outwards.	John Drouly — —	Chief Patent Searcher.	— — —	— —	Appears to have misunderstood the Order. He states only that the Whole of his Emoluments, as Chief Patent Searcher, are divided between the younger Branches of a noble Family; but he does not say whether he holds any Pensions or Places in other Departments.	
	Henry Shelly — —	One of the Under Patent Searchers.	— — —	— —	Auditor of the Counties of Derby, Nottingham, Lincoln, and Chester, in the Court of Exchequer, the Net Emoluments of which are, per Annum — —	Between 500 and 600 Net.
	Francis North —	One of the Under Patent Searchers.	— — —	— —	Lieutenant Governor of Dover Castle — — —	About 280 Net.
	Nathaniel Webb —	One of the Patent Searchers at Gravesend.	— — —	— —	Major of the First Fencible Cavalry — — —	Not stated.
—VI.— Officers employed in the King's Warehouse.	Joseph Chapman —	Preferable Weigher employed in the Warehouse.	An Out Pension at Chelsea Hospital. — — —	£. s. d. 7 4 0		

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
—VII.— Officers employed in the Coal Business.	— —	— —	— Nil —	—	— Nil —	
—VIII.— Officers employed in the Coast Business.	John Garbrand Hassard	Deputy in the Coast Department under the Controller Inwards and Outwards.	Compensation for an Office he held as Clerk to the Avenar and Clerk Marshal, which Office has been abolished — —	£. s. d. 70 0 0	Gentleman Usher, Quarter Waiter under the Lord Chamberlain, Salary — — —	£. s. d. 80 0 0
					Board Wages, Three Months, at £ 10 each Month — —	30 0 0
	Edward Whitehouse.	Surveyor of the Coast Waiters.	Compensation for an Office he held as Gentleman Sewer, which Office has been abolished — —	27 0 0	A small Fee of Honour on Creation of Titles, the Amount uncertain, but has produced, on an Average of the Three last Years, and the first Three Years of the present War, about — —	10 0 0
—IX.— Officers employed in the East India Warehouses, &c.	Thomas Leech —	Warehouse Keeper for Passengers Baggage, and clearing Stores.	— — —	—	Organ Blower at the Chapel Royal	20 0 0

CLASS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
IX.—*Continued.*	George Findley	Locker at the Private Trade Drug Warehouse.	An Out Pensioner at Chelsea Hospital — — —	13 0 0		
—X.— Officers employed in the Tobacco Business.	— — —	— —	— Nil —	— —	— Nil. —	
—XI.— Officers for the Land Guard.	— — —	— —	— Nil —	— —	— Nil. —	
—XII.— Officers in the Water Guard.	— — —	— —	Nil as far as Returns have been made.	— —	Nil as far as Returns have been made.—	
—XIII.— Officers for the 4½ per Cent. Business.	Edmund Armstrong	Husband of the 4½ per Cent. Duty from the Plantations.	— — —	— —	One of the Grooms of the Privy Chamber under the Lord Chamberlain, Salary — — —	73 0 0
					Board Wages, Three Months, at £. 10 each Month — —	30 0 0
					Fees of Honour on Creation of Titles, and other small Fees. The precise Amount unknown; but it is stated that they do not exceed —	55 0 0

An ACCOUNT of the Emoluments received by each Officer of the Customs in the Out Ports from Pensions or Places, or other Employments under Government.

PORTS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
						£. s. d.
Faversham	Robert Mein	Acting Controller	—	— —	Lieutenant in a Volunteer Corps for the Cinque Ports	not stated
Rye	Willm. Thos. Coleman	Landing Waiter	—	— —	Collector of Salt Duties	5 0 0
	Thomas Evitt	Acting Customer at Hastings	—	— —	Collector of Salt Duties at Hastings	20 0 0
	Charles Smith Mortimer	Acting Customer at Eastbourne	—	— —	Collector of Salt Duties and Assistant Searcher at Eastbourne	5 0 0
Shoreham	Peter Simon	Deputy Customer at Brighton	—	— —	Officer for the Salt Duties	10 0 0
	Rice Jones	Tidewaiter	—	— —	Postmaster at Shoreham	18 0 0
					Receiver of Sixpenny Dues for Greenwich Hospital	27 11 4½
Portsmouth	Elias Bruce Arnaud	Collector	—	— —	Collector of the Salt Duties, receives 3d per Pound on the Amount of the Duties, but not to exceed	20 0 0
	Thomas Darnerum	Surveyor	—	— —	Surveyor for the Salt Duties, receives the same Poundage as the Collector takes, and subject to a similar Limitation	20 0 0

PORTS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	Gross Annual Amount.
						£. s. d.
Southampton	William Trattle	Acting Customer at Lymington	—	— —	Collector of the Salt Duties	96 5 0
Cowes	William Arnold	Collector	—	— —	Deputy Postmaster for the Isle of Wight—he is allowed for Salary, Hire of Packets, Conveyance of Letters to different Parts of the Island, and Assistants	205 12 0
	John Grimes	Riding Surveyor	—	— —	Surveyor of House and Window Duties in the Department of the Tax Office	87 0 0
Dartmouth	Nicholas Brooking	Collector	—	— —	Collector of the Salt Duties	20 0 0
	Robert Browne	Landing Surveyor	—	— —	Surveyor of the Salt Duties	20 0 0
Looe	John Whitter	Collector	—	— —	A Commissioner for the Lottery. He receives on the finishing each Lottery	150 0 0
Bideford	Thomas Grant	Collector	—	— —	Captain in the North Devon Volunteers	52 0 0
Ilfracombe	Robert Hulland	Deputy Searcher	—	— —	Surveyor for the Salt Duties	10 0 0
Bristol	Earl of Carhampton	Patent Customer Inwards	The Collector and Controller state, that these Offices "may derive some Emolument from Situations exclusive of those they hold in the Customs.—That they are not competent to describe the Nature or Tenure thereof, nor can they get Information, as the former resides in Ireland, and the latter in North Britain."			
	Patrick Brydone	Patent Controller				

SUPPLEMENT. Report IV.

	Patrick Brydone	Patent Controller	-	-	" are not competent to deſcribe the Nature or Tenure thereof, nor can they get " Information, as the former reſides in Ireland, and the latter in North Britain."		

PORTS.	NAMES.	Employments in the Cuſtoms.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Groſs Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	EMPLOYMENTS in other DEPARTMENTS. Groſs Annual Amount.
Swanzey -	Walter Tucker -	Searcher - - -	—		Salt Officer - - - - -	£ 5 0 0
Cardigan	Ebenezer Owen -	Chief Boatman - -	—	— —	Ditto - - - - -	10 0 0
	Lewis Gibby - -	Boatman - - -	—	— —	Ditto - - - - -	7 10 0
	Evan Rees - -	Ditto - - -	—	— —	Ditto - - - - -	7 10 0
	John Harries - -	Ditto - - - -	—	— —	Ditto - - - - -	7 10 0
	Thomas Morſe -	Ditto - - - -	—	— —	Ditto - - - - -	7 10 0
	William Jones -	Ditto - - - -	—	— —	Ditto - - - - -	7 10 0
Ipſwich -	William Barnard Clark - - -	Patent Searcher - -	A Compenſation in lieu of ſome Office in the King's Houſhold - -	unknown.		
Wiſbech	Abraham Hardy -	Acting Controller - -	—	— —	Clerk to the Commiſſioners for Land Tax - - -	38 8 4
	Richard Cater - -	Surveyor and Landingwaiter	—	— —	Poſtmaſter for the Town - - -	61 0 0
Hull - -	Richard Achlom Harriſon - -	Collector - - - - -	Receives a Penſion in lieu of an Office he held as Collector of the Cuſtoms at Boſton in New England, the Amount whereof was ſettled by Commiſſioners appointed by Parliament, out of which the Produce of his Employment as Collector of the Cuſtoms for Hull is deducted—	£.480		
	Thomas Healy - -	Coaſtwaiter at Gainſborough	—		Poſtmaſter at Gainſborough - -	51 0 0
	Charles William Michel	Patent Searcher - -	—		Captain in the Dorſet Militia -	not ſtated.

PORTS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Department.	Gross Annual Amount.
						£. s. d.
Scarborough	Benjamin Fowler	Deputy Controller	—	—	Salt Officer	5 13 0
	William Williamson	Deputy Searcher	—	—	Receiver for Greenwich Hospital	3 2 1½
Whitby	William Munckman	Surveyor	—	—	Assistant Searcher for the Salt Duties	25 0 0
Stockton	Luke Elstob	Deputy Customer	—	—	Receiver for Greenwich Hospital	5 11 8
Newcastle	Robert Williams	Patent Customer Outwards	—	—	Is supposed to hold a Commission in the Militia, or in some Volunteer Corps	unknown.
	George Ramus	Patent Searcher	—	—	An Office in the Treasury	unknown.
Sunderland	Thomas Scarth	Acting Controller	—	—	Paymaster to the Durham Militia	70 0 0
					Agent to the Princess of Wales's Light Dragoons	250 0 0
	Charles Simpson	Deputy Customer Inwards	—	—	Receiver of the Duties on Fish imported from Scotland	5 0 0
					Receiver for Greenwich Hospital	63 0 0

PORTS.	NAMES.	Employments in the Customs.	PENSIONS. Of what Kind, or for what Services.	PENSIONS. Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	EMPLOYMENTS in other DEPARTMENTS. Gross Annual Amount.
						£. s. d.
Lancaster	Thomas Clarkson	Acting Controller — —	—	—	Receiver for Greenwich Hospital —	9 5 4
					Receiver of Mediterranean Passes —	4 2 0
	Joseph Parker —	Acting Customer at Ulverston —	—	—	Receiver for Greenwich Hospital —	2 3 8
					Collector of the Salt Duties —	10 0 0
	Laurence Whinray	Tidewaiter at Storth —	—	—	Collector of the Salt Duties at Milnthorpe — — —	5 0 0
Liverpool —	John Manesty —	Controling Searcher —	—	—	Receiver for Greenwich Hospital —	193 3 5
Chester -	Thomas Woollam	Collector — — —	—	—	Collector of the Salt Duties — —	10 0 0
	Edward Williams —	Acting Customer at Park-gate — — —	—	—	Ditto at Park-gate — —	25 0 0
	Henry Peers —	Riding Surveyor at Flint —	—	—	Ditto at Flint — — —	5 0 0

Board of Customs,
18th July, 1797.

EXAMINATION of THOMAS IRVING, Eſquire, Inſpector General of the Imports and Exports of Great Britain; taken the 7th Day of July, 1797.

Q. WHAT appears to you to be the moſt expedient Mode of providing for the Fees of the Out-door Officers of the Cuſtoms, ſuppoſing it was thought proper to ſuppreſs thoſe Pees?

A. The Proviſion for theſe Fees might be obtained by laying a ſmall Duty on a few of the principal Articles of Imports, to be apportioned as the Trade of each Country is to the Amount of the whole Trade of Great Britain.

Q. We will ſuppoſe the Sum wanted amounts to £.50,000, and that the Trade of the Baltic was equal to a Tenth of the Whole of our Trade, in that Caſe we ſhould Tax the Products of the Baltic—ſay Hemp, Iron, Timber, &c. to the Amount of £.5,000.

A. It might be proper to divide the Countries, the Products of which were much the ſame, into Claſſes, for Example, the Countries on the Baltic, Germany, and Holland.—All the other Countries in the South of Europe, including France, Africa, the Eaſt Indies, the Britiſh Northern Colonies, and the States of America, the Weſt Indies, and finally, Ireland; Linens would conſtitute a principal Article in the Trade of Germany and Holland. Wines, Fruit, Brandy, &c. in the South of Europe.—Gums, &c. from Africa.—Tobacco, Rice, Oil, &c. from the Britiſh Continental Colonies and the American States.—Sugar, Coffee, Cocoa, Rum, &c. from the Weſt Indies.—Calicoes, Muſlins, and Drugs, from India.—Linens and Proviſions from Ireland.

Mr. IRVING's Evidence in Anſwer to Queſtions propoſed by the Committee upon the Laws of the Cuſtoms, &c.

No. 1.

Q. AS you appear to be the Officer who prepares and lays before Parliament the Annual Accounts of the Cuſtoms, diſtinguiſhing certain Articles, the Committee deſire you will inform them what Number of Articles are comprehended under that Item of your Account, which is intitled "Sundry ſmall Articles, the Duties on which have not amounted to £. 1,000 each."

A. Under the Head of "Sundry ſmall Articles," are comprehended all thoſe Articles which are not ſpecially diſtinguiſhed in the Account Annually laid before Parliament.—It appears by the Book of Rates, that the Number of Articles in the Cuſtoms, ſubject to a rated Duty, amounts to about 900, to which may be added about

about 300 more, the Duties of which are paid ad Valorem, in all about 1,200.—The Number of Articles diſtinguiſhed in the Account, being communibus Annis about 160, therefore about 1,040 are comprehended in the Item of "Sundry ſmall Articles," and they may be eſtimated to produce from £.85,000 to £.110,000 Net Revenue per Annum.

No. 2.

Q. Are the Laws and Regulations reſpecting the Cuſtoms greatly increaſed, and the Commercial Syſtem rendered thereby much more complex, owing to ſo great a Number of Articles being ſubjected to theſe Duties, which produce ſo ſmall a Revenue?

A. The Number of Articles ſubject to a Duty, has certainly tended greatly to increaſe the Statute Laws of the Cuſtoms, which are now ſwelled out to upwards of Six large Folio Volumes. The only Part of theſe Laws that are in any Degree connected with my official Situation, or to which I have paid particular Attention, are thoſe which apply to the great Syſtem of Commercial Policy and Juriſprudence, by which the Trade and Navigation of this Country has been regulated for upwards of a Century paſt.

The great Number of Acts impoſing Duties from Time to Time, and the vaſt Detail of Regulation which they contain, in order to ſecure the Collection of theſe Duties, have much ſwelled the Cuſtom Laws, and of Courſe rendered them perplexing to the Merchant, and even in ſome Inſtances to the Officers whoſe Duty it is to carry them into Execution. To almoſt every Article ſubject to a Duty, ſome ſpecial Regulation attaches, and a Breach of that Regulation, which is often committed through Ignorance or Inadvertency, ſubjects the Merchant to Penalties, embarraſſing to Trade, and diſcouraging to Foreigners who enter our Ports.

No. 3.

Q. Would not a Repeal of the Duties on many of theſe Articles which produce ſo trifling a Revenue, tend to diminiſh very conſiderably the general Expences of Management, and alſo tend to improve our Trade and Navigation by ſimplifying our Commercial Regulation?

A. Having no official Knowledge of the executive Part of the Cuſtoms, I am not competent to offer an Opinion, how far the Expences of Collection would be diminiſhed by a Repeal of the Duties on the ſmall Articles. If Revenue alone were the Object of theſe Duties, the Repeal of them might be a fit Matter for Conſideration, but in many Inſtances they appear to have been intended principally as Regulations of Trade, and for the Protection of our Manufactures.

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The leſs complicated the Laws and the Regulations are, and the more ſimple the Syſtem is, the greater Confidence and Security the Merchant will have in the Proſecution of his Buſineſs. And I am decidedly of Opinion, that the Trade of this great commercial Country, though the Exports have been more than doubled within theſe laſt Twelve or Thirteen Years, might be ſtill greatly extended by a Conſolidation and Simplification of the Laws, as far as that Plan ſhall be found practicable, or by a ſimple, diſtinct, and clear Expoſition of them, becauſe ſuch a Meaſure, independent of the Benefits that muſt accrue therefrom to our own Merchants, and to the Officers of the Revenue, would create a Confidence in Foreigners, and invite them to our Ports.

It happens to fall within my Knowledge, that this Object has for ſome Years paſt occupied the Attention of the Executive Government, and that a Plan for that Purpoſe is in conſiderable Forwardneſs, but which cannot, in my humble Opinion, be executed with Effect, until the Return of Peace, when in all Probability a new Conſolidation of the Duties will be judged expedient. There are, beſides, other Difficulties at this Time in the Way of this great and uſeful Meaſure, excluſive of the additional Duties which have been or may be impoſed. The preſent War has convulſed and deranged the commercial as well as the political State of almoſt all the great Countries of Europe, and in conſequence, we are under the Neceſſity of carrying on no inconſiderable Part of our Trade at this Time under temporary Acts of Parliament, or Orders of Council. When Peace ſhall be reſtored, many new commercial Arrangements muſt neceſſarily be made in our Trade, not only with thoſe Countries with which we are now actually at War, but alſo with others, whoſe Situation will in all Likelihood be materially affected by the Changes of Circumſtances that may take place under a general Arrangement of Peace.

Mr. IRVING's Evidence in Anſwer to Queſtions propoſed by the Committee reſpecting the Eſtabliſhment of Free Ports in Great Britain, &c.

1ſt.—*Q.* Have you at any Time turned your Attention to the Eſtabliſhment of Free Ports in this Kingdom?

A. I have frequently had Plans for the Eſtabliſhment of Free Ports, referred to me in my public Capacity for my Report thereon, and particularly a Plan propoſed in the Year 1795, by the Lords of the Committee of Council, to the Commiſſioners of His Majeſty's Cuſtoms, for eſtabliſhing certain Ports in this Country, as Places of Depot, in conſequence of the French taking Poſſeſſion of the

the United Provinces, which brought the Subject of Free Ports fully under my Conſideration.

2d.—*Q.* Do you know upon what Principles the Free Port of Oſtend is eſtabliſhed; and have you any Knowledge of the Commercial Juriſprudence of Holland?

A. Having Occaſion a few Years ago to be in the Auſtrian Netherlands, I availed myſelf of that Opportunity to obtain Information as to the Regulations eſtabliſhed in the Free Port of Oſtend; and in a Tour through Holland, I endeavoured to make myſelf as much Maſter of the Commercial Juriſprudence of the Dutch, and alſo of their Principles of Taxation, as Circumſtances would admit of, and I believe I have a tolerable correct Knowledge of the Subject.

The Free Ports eſtabliſhed in the Britiſh Weſt India Iſlands fall immediately within the Line of my Official Situation, and the Dutch, Daniſh, and Spaniſh Free Ports in that Part of the World, appear to have been all eſtabliſhed on ſimilar Principles.

3d.—*Q.* How far would the Eſtabliſhment of Free Ports, or Places of Depot in this Kingdom, under certain Limitations and Reſtrictions, be likely to increaſe the Trade and Revenue of the Country?

A. The Term of Free Ports is an undefined Phraſe, but I will aſſume, that it applies to a Syſtem of Regulations tending to render this Country a general Depot for Foreign Merchandize, without the Advance of any Duties, except on thoſe Articles which ſhall enter the Market of Home Conſumption.

This Queſtion involves in it Objects of great National Importance, and is connected with a Variety of very weighty Conſiderations; however, I will ſubmit my Sentiments upon it to the beſt of my Judgment.

In offering an Opinion on this Subject, it will be neceſſary, not only to look into the Syſtem of Commercial Juriſprudence eſtabliſhed by our Anceſtors, and by which our Trade and Navigation have been regulated ever ſince, but alſo to take a general View of the peculiar Situation in which this Country ſtands, with reſpect to her Manufactures and her Revenues; for theſe Objects being conſtituent Parts of One great Syſtem, cannot well be conſidered apart.

The fundamental Principles of our Commercial Juriſprudence will be found chiefly in the Acts of the 12th, the 13th and 14th, the 22d and 23d, and the 25th of Charles II. and in the 7th and 8th of William III. which latter Act has been greatly extended and improved by the Act of the 26th of His Majeſty.

The prominent Features of this Code are, First, the ſecuring to our own Shipping, as far as Circumſtances would ſafely admit, the Carrying Trade, as the great Source of our Naval Strength. Secondly, the confining our Trade, as much as poſſible, without exciting Jealouſy in our Neighbours, to the Capital of our own Merchants, by excluding Foreigners, who are not Subjects of the Countries of which the Articles are the Growth, Produce, or Manufacture, from becoming the intermediate Negociators. And Thirdly, the encouragement of our own Manufactures, by checking, through the Means of abſolute Prohibitions or high Duties, the Introduction into the Home Market of ſuch Articles of Foreign Manufactures as might rival our own, eſpecially thoſe in a progreſſive State of Improvement.

Commerce early became an Object of great Importance in this Kingdom, and as Merchants in all Countries poſſeſs a large Proportion of the circulating Medium, it was natural for the Government to look to Impoſts on Trade as a Source of Revenue. Thus a Syſtem of Taxation was eſtabliſhed at a Period almoſt coeval with the Commencement of our Trade, and has been progreſſively extended ever ſince, which, though perhaps in many Reſpects exceptionable in Principle, yet, from the Extent of the Object, cannot now be relinquiſhed; about £.9,000,000 of the Groſs, or £.7,000,000 of the Net Revene of Great Britain, are drawn from Duties on Imports and Exports.

I will not preſume to offer an Opinion as to the Effect which any other Syſtem might have produced, but I feel it perfectly within the Province of my official Situation, as Inſpector General of the Commerce of the Empire, to remark, that under the Operation of theſe great fundamental Laws (commonly called Navigation Acts) our Trade, our Navigation, our Revenues, and our Manufactures have flouriſhed beyond the Example of all other Nations.—Any eſſential Change or Innovation, endangering the Security of theſe great Objects, might be pregnant with Conſequences beyond the Eye of human Wiſdom to foreſee.

For the preceding, and many other Reaſons which might be offered, it has always appeared to me that the Syſtem of Free Ports could not, with any Degree of Safety, be introduced into this Country.

4th.—*Q.* Would the Syſtem of warehouſing Goods in general, imported upon a Principle ſimilar to that of Tobacco, be productive of any eſſential Benefit to the Trade and Revenues of the Country?

A. I think the Syſtem of warehouſing, to a certain Extent, would greatly relieve our Trade from the heavy Burthen it at preſent labours under by an Advance of the Duties immediately on Importation, becauſe ſuch Advance draws from the active Capital of Trade a very large Sum of Money, together with the Credit attached thereto, for which, in my Opinion, the Country receives no adequate Compenſation by the Profit or Advantage that the Public derive either from the temporary Loan of that Part of the Duties repaid on Exportation, or from an Advance of the Duties on other Articles, at an earlier Period than the Safety of the Revenue requires.

The Revenue might alſo in my Judgment be much benefited by ſuch a Syſtem. It is a Matter of no Moment to the Merchant, whether his Advance is on the Prime Coſt of the Article itſelf, or on the Duties. The Profit he expects will always be in proportion to the Capital he employs, and to the Length of Time he lays out of his Money.—Thus by the Duties being paid (I will aſſume) Nine Months in general earlier than the Security of the Revenue requires, and by the Articles paſſing through the Hands of different Dealers, each of whom are entitled to a Profit on the Stock or Capital they inveſt, the Price is greatly enhanced to the Conſumer, whilſt the Public Revenue derives no Benefit therefrom, but is, in Truth, conſiderably endangered, becauſe the Competition of the illicit Trader will be encouraged in proportion to the Increaſe of Price to the legal Importer or Dealer.

It would be impolitic, in as much as it is unneceſſary, and increaſe the Expence, to extend the Warehouſe Syſtem to above Ten or Twelve great Articles, which produce at preſent a Groſs Revenue of about £. 4,200,000.

The Principle of warehouſing is already correctly applied to Tobacco; and there are ſeveral other great Articles that ſtand nearly on a ſimilar Footing, and which would require no material Change of Regulation, ſuch as Eaſt India Goods in general, but particularly thoſe ſubject to an *ad Valorem* Duty, Britiſh Plantation Spirits, as far as reſpects the Exciſe Import Duty, alſo Cocoa, Coffee, Cambricks, &c.

About 900,000 ariſe from Duties on Exportation, Coals Coaſtways, &c. and it would not be for the Intereſt of either the Crown or the Merchant to depoſit in Public Warehouſes the remaining Goods ſubject to Duty, conſiſting of a Variety of ſmall Articles, and producing a Revenue of about £ 1,000,000.

A Chaſm, or temporary Suſpenſion of the Payment of the Duties would be created by this Syſtem, for which the Aid of Parliament

ment would be neceſſary to make an adequate Proviſion. But as the Meaſure would be carried into Effect by Degrees, as Warehouſes could be built or provided, the Sum required would not be very conſiderable.

In all thoſe Caſes where a Part of the Duties are retained on Exportation, the Amount of ſuch Duty would be levied immediately on the Goods being landed or warehouſed.

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FIFTH REPORT.

BOARD OF EXCISE.

(Ordered to be printed 19th July 1797.)

YOUR COMMITTEE,

1. IN conſidering the Exciſe Board ſimply as an Office of Collection, and independently of its Eſtabliſhment, Your Committee, beginning with the Board of Exciſe in England, have referred to the Report of the Commiſſioners of Accounts, and obſerve that at their Date "each Collector of Exciſe went his Rounds Eight Times in a Year; "that he remitted the Whole of his net Collection in every "Round to the Exciſe Office, chiefly by Bills at Twenty-"one Days after Date, in the Counties near London, at "Thirty Days in the more remote Counties, and at Fifty or "Sixty in the moſt diſtant, and none at a longer Date; that "he is conſtantly remitting during his Round, and within a "Week after it is finiſhed, ſends up by a Balance Bill all that "remains of the Duties collected by him in that Round."

In the Second Report, Your Committee find, "that the "Receiver General every Week pays into the Exchequer "the net Produce of this Revenue, unleſs ſome foreſeen "Demands in the following Week make a Reſervation of "any Part of it neceſſary."

In the same Report, Your Committee find, that the Commiſſioners ſtate, "that the Punctuality and Expedition "with which the Duties collected in certain Offices (the "Exciſe being among the Number) paſs from the Pocket

"of

" of the Subject into the Exchequer, leaves us no Room to " ſuggeſt any Alteration in the Time or Manner of paying " in the ſame."

Your Committee beg to Notice an Effect of this Punctuality and Expedition apparent at that Time, namely, that it is ſtated in an Appendix to the Firſt Report of the Commiſſioners of Accounts, that on the 29th September 1780, there were no Arrears of Defaulters of the Officers of Exciſe for Twenty Years preceeding 1777, incluſive, nor to that Date, except for £. 3,600; the Collector at Oxford having made his Remittance by a Bill, the Drawer and Acceptor of which became Bankrupts, but which remained in ſuit againſt the Parties.

Your Committee having aſcertained, by Means of the Commiſſioners of Accounts, what was the Practice of the Exciſe at the Date of their Reports (1780-81) have proceeded to examine what is the Practice of the Office at the preſent Moment, and find from their Return, " that ſince the " Year 1787, none of the Collecters of the Exciſe have been " permitted to take or ſend up Bills for the Caſh of the Re- " venue, which have more than Thirty Days to run, and " thoſe near London have been confined to Twenty-one " Days; from the Year 1788 alſo, under a general Order of " the Board, they ſend up Accounts of the Receipts and " Payments, and remit their Caſh at the End of every Week; " in other reſpects there is no Difference between the Prac- " tice of 1780 and the preſent Time."

Your Committee further find, that " every Monday, " after Two o'Clock, the Receiver General makes up his " Accounts for the Week ended that Day, and makes his " Payments into the Exchequer for the ſame Week on the " Wedneſday following, if not an Holiday, if an Holiday on " the ſucceeding Day."

Your

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Your Committee having called for the Account of Defaulters for Twenty Years preceding 1797, have the Satisfaction to ſtate, that this Account, on the 1ſt of June 1797, did not exceed £.70. 7s. 7½d.

Upon the Exciſe Board, as an Office of Collection, Your Committee have only to add, that during the Seventeen Years which have elapſed ſince the Reports of the Commiſſioners of Accounts, this Department appears to have been conducted with the ſame Regularity and Vigilance, as then received from the Commiſſioners their unqualified Commendation.

BOARD OF EXCISE IN SCOTLAND.

2. Your Committee find from a Return from the Commiſſioners of Exciſe in Scotland, that this Revenue is collected in Eight ſtated Rounds or Periods Annually, the ſeveral Collectors being required to tranſmit the net Produce of their Receipts in each Round to the Receiver General or Caſhier at Edinburgh, before they ſet out on a Second Collection. The Amount of Duties charged by Way of Licenſes, and all the Duties on Goods and Liquors imported, are made up and returned only once every Quarter, but the net Produce is remitted within Six Weeks after the Termination of each Quarter reſpectively.

It appears alſo from the ſame Return, that the Balances in the Hands of the Caſhier at Edinburgh were, during the Year 1796, as follows:

			£.	s.	d.
Lady Day	1796	-	96,743	16	4
Midſummer	1796	-	84,186	9	8
Michaelmas	1796	-	75,148	4	11
Chriſtmas	1796	-	106,398	15	4

The Board in Explanation ſtate, that in general more than One Third of this apparent Balance has been actually laid out or advanced on the general Benefit of the Revenue, &c.

or

the Vouchers for which not being completely made up and checked before the Termination of the Quarter, cannot of Courſe be properly ſtated to the Caſhier's Credit in the public authenticated Accounts of that Period. They alſo ſtate, that another conſiderable Proportion of the ſaid Balances (ſometimes to the Amount of £. 20,000) falls to be paid over immediately after the Termination of each Quarter, for the ſupporting the Civil Eſtabliſhment of the Country, and other Purpoſes, under the Authority of the Court of Exchequer in Scotland.

Your Committee do not obſerve, that the above Return gives any Explanation why nearly a certain Proportion (viz. One Third) of an uncertain Balance ſhould have been in general actually laid out previous to the Settlement of each Quarter for the general Buſineſs of the Revenue; but admitting this Fact, and deducting in conſequence One Third from the foregoing Balances, and alſo £. 20,000 ſtated to be ſometimes called for immediately after the Expiration of the Quarter for Civil Purpoſes, &c. the ſaid Balance will ſtand as follows:

			£.	s.	d.
Lady Day	1796		44,495	17	6
Midſummer	1796		36,124	6	4
Michaelmas	1796		30,098	16	6
Chriſtmas	1796		50,932	10	2

The above Balances (as ſtated by Your Committee) are ſaid in the Return to be divided into no leſs than Forty different Branches, each making the Subject of a different Account, and are ſtated to be in general no more than ſufficient for anſwering the various contingent Charges, Drawbacks, and Bounties, which may occur to be claimed out of the ſeveral Branches reſpectively.

Your Committee are not prepared to admit, that this Eſtimate of contingent Charges is correct, as it will appear that the above Balances (taking them for Argument to be true)

true) vary ſo materially from each other, namely in the extreme Caſe upwards of £. 20,000, that the ſame general Obſervation cannot apply to each of the ſeveral Periods ſtated.

The Remittances from Edinburgh to London are made Weekly, and by Bills payable* Sixty Days after Date, being, as the Return ſtates, "the ſhorteſt that the Courſe of "Exchange can well allow in tranſacting ſuch conſiderable "Sums." Theſe Weekly Remittances amount on an Average to £. 6,000, but occaſionally exceed that Amount when Circumſtances admit—The Total of theſe Remittances for a Year, ending Lady-day 1797, being £. 415,000.

Your Committee, deſirous of giving further Information to the Houſe on the Subject of the Balances remaining in the Hands of the Receiver General or Caſhier at Edinburgh, have obtained an Account from thence, ſigned by the Accountant General and Deputy Comptroller, from which they collect the following Facts:

That the ſaid Balance was	5th Jan. 1796	£.	85,431	12	6
	5th Feb. Dº	-	90,238	15	5
	5th Mar. Dº	-	87,325	2	7
	5th April Dº	-	96,743	16	4
	5th May Dº	-	95,508	18	11
	5th June Dº	-	93,480	0	0
	5th July Dº	-	84,186	9	5
	5th Aug. Dº	-	90,279	3	7
	5th Sept. Dº	-	91,117	9	4
	5th Oct. Dº	-	84,117	0	11
	5th Nov. Dº	-	78,277	14	4
	5th Dec. Dº	-	108,242	1	5
	5th Jan. 1797	-	106,438	13	4
	5th Feb. Dº	-	103,284	18	7
	5th Mar. Dº	-	160,033	19	2
	5th April Dº	-	98,597	13	4

* See Appendix to the Reports of this Committee on the Tax Office, as to Remittances from Scotland.

In a Note to this Paper, it is ſtated by the Commiſſioners of the Exciſe, " that it may be proper to obſerve, that more " than One Third of the Sums thus appearing as Balances " in the Hands of the Receiver General or Caſhier at Edin- " burgh, are always actually paid or advanced by him, by " Way of Impreſt, for carrying on the general Buſineſs of " the Revenue, the Maintenance of the Exciſe Yachts, &c. " which come afterwards in Courſe to be ſtated to his Credit " only, when the Accounts and Vouchers are duly made up."

Your Committee remark, that this Account, annexed in the Appendix *, ſtates, in the firſt Inſtance, a Balance in the Hands of the Receiver of £. 85,431; that it contains, in One Column, the Amount of " Caſh received," and in the other the Amount, not only of the Remittances, but alſo of the Payments made each Month; that the firſt Balance was reduced in its Amount only Twice during the Whole Period, viz. on the 5th of October and 5th of November, 1796, being reſpectively at thoſe Periods £. 84,117, and £. 78,277; and that, at the Cloſe of the Account, it was £. 98,597, being an Increaſe of £. 13,166, during the Whole Period.

In Concluſion, Your Committee conceive themſelves to be warranted in ſtating, that in their Judgment there has remained in the Hands of the Receiver General or Caſhier of the Exciſe in Scotland, a larger Balance than was neceſſary to anſwer the Demands on it for the Public Service, as during a Period of Fifteen Months the current Receipt has exceeded the Amount of all Remittances and Payments; and therefore, relying on the Authority of the Commiſſioners of Accounts, and on the Practice lately adopted in England as to Balances in various Departments, both of Receipt and Expenditure, and on its being notorious that the Public have ſuſtained repeated and heavy Loſſes from the contrary Practice,

* See Appendix (B. 2) Folio Edit.

Practice, they recommend that effectual Meaſures may be taken for preventing the future Accumulation of theſe Balances beyond the Amount neceſſary for carrying on the Public Service.

§ 2. YOUR Committee proceeded to examine the Eſtabliſhment of the Exciſe Board, with a View to ſtate particularly what Increaſe has taken Place ſince 1782, in the Number or in the Amount of the Salaries and Emoluments belonging thereto, and whether any, and what further Meaſures can be adopted for diminiſhing the total Amount of ſuch Salaries and Emoluments, without Detriment to the Public Service.

Your Committee have received from the Board a Return *, containing in Detail an Account of the ſeveral Departments belonging to the principal Office, the Port of London, the Country Eſtabliſhment, and the Out Ports.

The above Return ſtates diſtinctly the Number of Officers in each Department, their Employment, the groſs Amount of their Emoluments, diſtinguiſhing what Part thereof ariſes from Salaries, or fixed Allowances, or of Fees, or other Emoluments; it ſtates alſo the Deductions therefrom, whether ariſing from Taxes, or on any other Account; it notices alſo the Authority by which each Officer is appointed, the Duration of his Intereſt therein †, with the Increaſe or Diminution which has taken Place in their Salaries or fixed Allowances ſince 1782. The above is followed by ſuch Obſervations, under either of the abovementioned Heads, as ariſe from the Caſe of each reſpective Officer.

The Account of each Department is concluded by an Explanation of the general Duty belonging to it, ſtating

* Supplement (A.) † See Append. (C. 1) Folio Ed.

when the Caſe requires the particular Duty of each Officer, with Obſervations on the Cauſes of the Increaſe or Diminution of the Number of the Salaries or fixed Allowances annexed to it, with an Opinion in each Caſe as to the Practicability of making a Reduction thereof, without Detriment to the Public Service.

Your Committee have only further to ſtate, that the ſame Return ſpecifies the Perſons who hold any other Employment in Addition to their Situation under the Exciſe, with the net Amount of the Emolument annexed to ſuch additional Office.

Your Committee have given the above general Deſcription of this very perſpicuous and ſatisfactory Return, to which they very particularly refer the Houſe, as containing moſt ample and minute Information; and they have inſerted the following Abſtract of the Whole, prepared by the Commiſſioners themſelves:

ABSTACT

Number of Officers.	ABSTRACT of the ſeveral Eſtabliſhments of the EXCISE.	Salaries and fixed Allowances.	Total of Emoluments.	Net Emoluments.
		£. s.	£. s. d.	£. s. d.
9	Commiſſioners - -	12,250 —	12,250 — 0	9,778 12 —
6	Secretary - - -	1,306 17	1,507 6 0	1,284 — 6
11	Correſpondent - -	1,201 —	1,201 — 0	1,141 3 6
3	Door-keepers and Letter-carrier - - -	200 —	220 11 4	215 11 4
2	Solicitors - - -	500 —	4,871 4 8¼	4,871 4 8¼
4	Regiſter - - -	630 —	665 7 6	537 2 6
7	Meſſengers - -	420 —	422 — 0	411 10 —
7	Commiſſioners of Appeal	980 —	980 — 0	837 10 —
22	Houſekeeper - -	1,250 —	1,250 — 0	1,204 15 —
72	Accomptants - -	7,870 —	7,942 4 0	7,548 19 —
14	Receiver General - -	3,050 —	3,078 1 0	2,464 13 6
3	Comptroller of the Caſh	850 —	850 — 0	656 15 —
36	Comptroller General -	3,290 —	3,290 — 0	2,879 17 6
10	Auditors - - -	1,640 —	1,645 — 0	1,312 10 —
5	Clerk of the Securities -	430 —	430 — 0	409 5 —
2	Clerk of the Incidents -	140 —	146 19 4	143 9 4
10	Store-keeper - -	762 —	762 — 0	732 9 6
2	Permit Printing Office -	200 —	200 — 0	187 10 —
11	Permit Examiners - -	720 —	721 1 0	703 1 —
30	General Examiners -	2,710 —	2,710 — 0	2,618 10 —
3	Clerk of the Diaries -	346 —	346 — 0	323 1 —
2	Warehouſe-keepers of ſeized Goods - -	120 —	149 11 0	146 11 —
7	Clerk of the Entries -	430 —	430 — 0	419 5 —
14	Brewery and Candle Examiners - - -	849 —	849 — 0	827 15 6
	PORT OF LONDON.			
6	Collector in the Cuſtom Houſe - - -	565 —	721 1 0	694 8 6
194	Officers of the Waterguard	4,410 —	9,502 — 0	9,470 15 —
67	Officers on the Quays -	2,775 —	3,999 — 0	3,937 12 6
2	Warehouſe Keeper -	150 —	231 — 0	227 5 —
13	Tobacco Warehouſe -	1,143 —	1,148 19 0	1,113 17 6
64	Tea, Coffee, and Cocoa Nuts	4,318 —	4,318 — 0	4,106 11 —
39	Export Officers - -	2,145 —	2,894 16 4	2,841 3 10
666	London Surveying Officers	42,210 —	42,475 10 0	41,326 5 —
	COUNTRY ESTABLISHMENT.			
56	Collectors - - -	15,470 —	16,160 14 6	15,670 14 6
58	Collector's Clerks -	3,385 —	4,304 19 0½	4,222 16 6½
3,016	Surveying Officers -	198,908 —	199,123 17 1¼	195,311 7 1¼
	OUT PORTS.			
16	Officers on the Quays -	1,005 —	1,064 13 0¼	1,040 10 6¼
240	Officers of the Waterguard	8,220 —	8,220 — 0	8,184 — —
19	Export Officers - -	980 —	1,308 9 6	1,283 19 6
4,748	- - - Total - £.	327,828 17	342,390 5 4¼	331,086 8 4¼

Since 1782 there has been an Increaſe of Officers, 253.—Decreaſe of Ditto, 412. Increaſe of Salaries £.40,617 7s.—Decreaſe of Ditto £.2,478 7s.—By which there is an Increaſe of Expenditure to the Amount of £.38,139; although there has been a Diminution in the Number of Officers to the Number of 159, which is explained by the Committee in their Appendix (C. 2) in this Report.

Your Committee find, that in 1796 the groſs Revenue of the Exciſe in England was - - £. 10,401,658
Dº 1782 - - - - - 7,020,145
Being an Increaſe of - £. 3,381,513

The increaſed Charge of Collection appears, to be £.38,139, or £.1. 2s. 6d. per Cent. on the increaſed Revenue.

Your Committee alſo Report, that it appears from an Account laid before them by Mr. Irving, the Inſpector General of Exports and Imports, that in 1782, the Charge of collecting the above groſs Sum of £. 7,020,145 was at the Rate of £.5. 8s. 10d. per Cent. on that Sum; but that the Charge of Collection in 1796, was only £.4. 3s. 4d. on £.10,401,658, being a Decreaſe of £.1. 5s. 6d. per Cent. in Compariſon with the Rate of Collection in 1782.

Your Committee have annexed a Liſt of the Holidays* kept at the Head Office of the Exciſe, and the Opinion of the Commiſſioners of the Exciſe, as to the Propriety of reducing their Number, which amounts to Fifty-ſix, excluſive of Sundays.—No Holidays whatever are kept by the Surveying Officers, either in Town or Country; and the Officers within the Port of London follow the Rules obſerved at the Cuſtom Houſe, and the Warehouſe Keepers and Lockers at the Tea and Coffee Warehouſes are enjoined to attend on Afternoons and Holidays when it is requiſite.

Your Committee find, that no Offices have been granted in Reverſion ſince 1782, within this Department.

It appears to Your Committee, that no Collection of the Laws relative to the Exciſe is printed and ſold for the Public Uſe; but that there is a Collection from all the Statutes paſſed previous to 33d Geo. III. printed for the Uſe of the Office, with a complete Analyſis of their Contents. By the Uſage of the Exciſe Office, this Collection has been confined to the Officers; but Your Committee ſee no Reaſon for impoſing any Reſtriction or Diſcouragement upon its unreſerved Publication.

July 19th, 1797.

* Supplement (B.) † Supplement (C.)

EXCISE.——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances.	Total of Emoluments	Net Emoluments.	Penſions, Places, or other Employments, according to the Declaration of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
COMMISSIONERS. 9.						
	£. s.	£. s.	£. s. d.			
Chairmen, Geo. Jas Cholmondeley, Eſqr.	1,750 0	1,750 0	1,475 8 0			
Chairmen, Martin Whiſh, Eſqr. - -	1,750 0	1,750 0	1,475 8 0			
William Lowndes, Eſqr. - -	1,250 0	1,250 0	975 8 0			The Commiſſioners receive their Stationary from the Stores of the Revenue. The Poſtage of the Letters, which they receive at, and ſend from the Office, is alſo paid by the Revenue. They have each Warrants for a Buck and a Doe, out of His Majeſty's Foreſts Annually, and each receives a Barrel of Red Herrings from the Merchants Adventurers and Fiſhermen of Great Yarmouth.
Henry Reveley, Eſqr. - - -	1,250 0	1,250 0	975 8 0	Henry Reveley, Eſq. is likewiſe Purveyor and Granitor to His Majeſty, under the Maſter of the Horſe - - - - -	£. s. d. 300 0 0	
The Honble John Olmius - -	1,250 0	1,250 0	975 8 0			
Timothy Caſwall, Eſqr. - -	1,250 0	1,250 0	975 8 0	The Hon. Auguſtus Phipps is the Paymaſter of Gibraltar; the income of which is 30s. per Day, amounting in the Year to - -	547 10 0	
Robert Nicholas, Eſqr. - - -	1,250 0	1,250 0	975 8 0			
The Honble Auguſtus Phipps -	1,250 0	1,250 0	975 8 0	William Jackſon, Eſq. holds the Employment of Joint Diſtributor of Stamps for the Exciſe, the Net Emoluments of which, on an Average of the laſt Three Years, have been - -	337 15 7	
William Jackſon, Eſqr. - -	1,250 0	1,250 0	975 8 0			
TOTAL - £.	12,250 0	12,250 0	9'778 12 0			

SUPPLEMENT. (A.) *Continued.*

EXCISE.——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
SECRETARY'S OFFICE. 6.						
Secretary,	£. s.	£. s. d.	£. s. d.	John Fiſher, Eſq. Secretary, is alſo a Joint Diſtributor of Stamps for the Exciſe, the Net Emoluments of which are - - - -	£. s. d.	The Secretary's Emoluments by Stores, Poſtage of Letters, &c. are the ſame as thoſe of each Commiſſioner.
John Fiſher, Eſq. - - - - - -	826 17	826 17 0	603 11 6		337 15 7	
1ſt Clerk - Thomas Burton -	250 0	447 14 0	447 14 0			
CORRESPONDENT'S OFFICE. 11.						
Correſpondent - John Wild - -	235 0	235 0 0	220 0 0			
1ſt Aſſiſtant - John Fletcher -	165 0	165 0 0	153 0 0			
2d - D° - Francis Maſon -	140 0	140 0 0	129 10 0			
3d - D° - Tho. Chapman -	116 0	116 0 0	107 6 0			
4th - D° - John Partridge -	100 0	100 0 0	97 10 0			
5th - D° - John Lyddon -	90 0	90 0 0	87 15 0	— —	—	This is a new Eſtabliſhment ſince 1782.
1ſt Clerk - - John Biſhop -	95 0	95 0 0	92 12 6			
2d - D° - James Wilſon -	80 0	80 0 0	78 0 0			
SOLICITORS. 2.						
Solicitor, John Vivian, Eſq. - -		3,346 4 8¼	3,346 4 8¼			The Emoluments of the Solicitor ariſe by his Charges for Law Proceedings. Since 1782, a Salary of £.610, then paid to him, has been diſcontinued.
Deputy Solicitor, Mayow W. Mayow, Eſq. - - -	500 0	1,525 0 0	1,525 0 0			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS,	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
REGISTERS OFFICE. (4.)						
Regiſter,	£. s.	£. s. d.	£. s. d.		£. s.	
Thomas Ryder, Eſq. - -	420 0	420 0 0	296 5 0	Thomas Ryder, Eſq. Regiſter, is alſo Accomptant General of the Salt Office, during Pleaſure -	165 0	
Deputy, Edward Jackſon - -	110 0	139 6 0	137 6 0			
COMMISSIONERS OF APPEAL. (7.)						
Commiſſioners. Rob. Coney, Eſq.	200 0	200 0 0	165 0 0			No Return has been made by Sir Geo. Chad.
Sir Geo. Chad, Bart.	200 0	200 0 0	165 0 0			
Rob. Hickes, Eſq. -	200 0	200 0 0	165 0 0	R. Hickes, Eſq. has an Appointment from Doctors Commons, as a Commiſſioner for examining Prizes, to which Place there is no Salary annexed, nor any Emoluments but in Time of War; and then they are little, and quite caſual and uncertain.		
Fras. F. Luttrell, Eſq.	200 0	200 0 0	165 0 0			
A Vacancy, not filled ſince 1795				F. F. Luttrell, Eſq. holds alſo the Appointment of a Commiſſioner of the Cuſtoms, by Patent, during Pleaſure - - -	1,000 0	
Regiſter, - Samuel Vardon - -	100 0	100 0 0	97 10 0			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
HOUSEKEEPER'S DEPARTMENT. (22)	£. s.	£. s. d.	£. s. d.			
Houſekeeper - Eliz. Sparry	200 —	200 — —	165 — —			The Return has been made for Mrs. Sparry by her Attorney.
DeputyHouſekeeper, Sarah Theſiger	120 —	120 — —	111 — —			
Porter - - Benj. Lockwood	40 —	40 — —	40 — —			
ACCOMPTANTS. (72)						
1ſt Accomptant General, James Webb	300 —	300 — —	277 10 —			
2d - D° - R. Waring - -	280 —	280 — —	259 — —			
3d - D° - Nath. Planner -	270 —	270 — —	249 15 —			
4th - D° - John Rix - -	270 —	270 — —	249 15 —			
5th - D° - Cecil Rix - -	240 —	310 — —	292 — —			
RECEIVER GENERAL'S OFFICE. (14)						
Receiver General, Geo. J. Williams, Eſq. - -	1,828 5	1,828 5 —	1,225 12 6	Geo. J. Williams, Eſq. Receiver General, is alſo Deputy Paymaſter of Nova Scotia, by Commiſſion from the Paymaſter General, during Pleaſure, at - -	£. s. 550 —	
1ſt Clerk - - Edward Littleton	282 10	304 11 —	303 1 0			
2d D° - - George Dennis -	164 15	165 15 —	164 10 0			
1ſt Receiver - Samuel Smith -	150 —	150 — —	148 10 0	Samuel Smith, 1ſt Receiver, is alſo Doorkeeper to the Commiſſioners of Appeal - -	40 —	
2d D° - - William Manſer -	88 —	88 — —	86 — 0			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
COMPTROLLER OF CASH. (3)						
Comptroller of Caſh,	£. s.	£. s. d.	£. s. d.	Lambert Walpole, Eſq. Comptroller of the Caſh, is alſo a Lieut. Col. of Infantry unattached, which Commiſſion he purchaſed. In the Event of a Peace this Commiſſion will be put on Half Pay; and as he is incapacitated from receiving Half Pay from holding the Place of Comptroller of Caſh, he will loſe the Whole of the Pay as ſoon as it is reduced.		
Lambert Walpole, Eſq. -	619 10	619 10 0	427 10 0			
1ſt Clerk, - Nich. de St. Croix	170 10	170 10 0	169 5 0	Nich. de St. Croix is alſo a Captain in a local Corps of Volunteer Infantry, from which no Emolument has been received.		
2d Clerk, - Edward Nicolle -	60 0	60 0 0	60 0 0			
COMPTROLLER GENERAL'S OFFICE. (36)						
Comptroller General,						
Edward Milward, Jun. Eſq. -	700 0	700 0 0	495 18 7¾			
Deputy Comptroller, D. Sutherland	400 0	400 0 0	291 16 4¼			
1 Clerk - James Brown, -	160 0	160 0 0	151 0 0			
1 - Dº - William Dowding -	140 0	140 0 0	129 10 0			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
EXCISE AUDITOR'S OFFICE, (7.) For all the Duties, except Hides, Coffee, Tea, and Cocoa Nuts.	£. s.	£. s. d.	£. s. d.	Richard Stonhewer, Eſq. Auditor: early in the Year 1770, when he ceaſed to be Secretary to the Duke of Grafton, on his reſigning the Office of Firſt Lord of the Treaſury, received a Grant of a Penſion of £. 400 per Annum; and in November 1772, on giving up his Seat at the Board of Exciſe for the Auditorſhip, he received an additional Penſion of £. 200 a Year, both which he now enjoys, amounting in Net Money to - -	£. s. d.	
Auditor—Richard Stonhewer, Eſq.	795 0	795 0 0	561 5 0			
Deputy—Thomas Rumſey - -	170 0	170 0 0	157 5 0		555 0 0	
1ſt Clerk - Charles P. Webb -	80 0	85 0 0	85 0 0	Thos. Rumſey, Deputy Auditor, is alſo Auditor for Hides, Coffee, Tea, and Cocoa Nuts (ſee below.)	194 0 0	
2d Dº - Joſeph Coggin - -	70 0	70 0 0	70 0 0			
HIDE AUDITOR'S OFFICE, (2.) For the Duties on Hides, Coffee, Tea, and Cocoa Nuts.				Tho. Rumſey, Eſq is likewiſe Deputy to Rich. Stonhewer, Eſq. Auditor for the reſt of the Duties of Exciſe (ſee above) - -	157 5 0	
Auditor—Thomas Rumſey, Eſq. -	280 0	280 0 0	194 0 0	John J. Rawlinſon, Firſt Clerk, is alſo Deputy Receiver General of the Land Tax for London, Weſtminſter, and the County of Middleſex, during Pleaſure.	205 5 0	
1ſt Clerk - John J. Rawlinſon -	80 0	80 0 0	80 0 0			

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
SECURITY OFFICE. (5.)						
Clerk of Securities - George Dixon -	200 —	200 — —	185 — —			
1ſt Clerk - Robert Worth -	80 —	80 — —	78 — —			
STOREKEEPER'S DEPARTMENT. (10)						
Storekeeper, - Henry Sandys -	180 —	180 — —	168 — —			
1ſt Clerk, - Edward Dampier -	127 —	127 — —	117 9 6			
PERMIT PRINTING OFFICE. (2)						
Inſpector General of Permits, King Beecham - -	150 —	150 — —	138 15 —			
Inſpector of the Permit Printing Rooms—John Cartwright -	50 —	50 — —	48 15 —			
PERMIT EXAMINERS OFFICE, (11)						
Principal Examiner } John Coats - -	90 —	91 1 —	88 16 —			The principal Examiner has an Emolument of about a Guinea per Ann. for appraiſing and attending the Receipt and Delivery of ſeized Spirits.
1ſt Aſſiſtant Examiner } George Ramſey -	70 —	70 — —	68 5 —			
2d Dº - William Caſter -	70 —	70 — —	68 5 —			
3d Dº - James Manfield -	70 —	70 — —	68 5 —			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.		Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
GENERAL EXAMINER'S OFFICE. (30)		£. s.	£. s. d.	£. s. d.			
1st General Examiner	Robert Leigh -	200 —	200 — —	185 — —			
2d D° -	James Brumhead -	160 —	160 — —	148 — —			
3d D° -	Gregory Tomkins -	140 —	140 — —	129 10 —			
CLERK OF THE DIARIES. (3)							
Clerk of the Diaries	W. Lush -	160 —	160 — —	148 — —	— —		By Minute of the Board, the Salary of the Clerk of the Diaries is to be reduced again to £.100 upon the next Vacancy.
1st Assistant - -	John Priestly	126 —	126 — —	116 11 —	— —		By Minute of the Board, the Salary of the 1st Assistant is to be reduced again to £. 80 upon the next Vacancy.
2d D° - -	JosephDeane	60 —	60 — —	58 10 —			
PORT OF LONDON. *Collector's Office in the Custom House.* (6)							
Collector -	James Hiley - -	250 —	250 — —	231 5 —			
1st Clerk -	John Browning -	80 —	231 1 —	229 1 —			
2d D° -	Edward A. Howard -	70 —	70 — —	68 5 —			

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
PORT OF LONDON *continued.*						
WATERGUARD OFFICERS. (194)	£. s.	£. s. d.	£. s. d.			
Inſpector of the River } Thomas Groves	200 —	200 — —	185 — —			
1ſt Aſſiſtant to D°—James Jarman	80 —	80 — —	78 — —			
2d Aſſiſtant to D°—T. W. Hughes	80 —	80 — —	78 — —			
OFFICERS ON THE QUAYS. (67)						
Inſpector of Imports, Charles Clerk	200 —	200 — —	185 — —			
1ſt Land Surveyor, Joſeph Sewell	90 —	90 — —	87 15 —			
2d D° James Waddington	90 —	90 — —	87 15 —			
TOBACCO WAREHOUSE, (13)						
Surveyor, Richard Jones -	150 —	153 17 —	142 12 —			
1 Chief Warehouſe-keeper, John Bilton - -	95 —	97 2 —	94 14 6			
1 D° Samuel Smith -	95 —	95 — —	92 12 6			
1 D° Geo. Avins -	95 —	95 — —	92 12 6			

SUPPLEMENT (A.) *Continued.*

EXCISE——ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penſions, Places, or other Employments, according to the Declarations of the Perſons reſpectively holding the ſame.	Net Emoluments	OBSERVATIONS.
INSPECTOR GENERAL						
Of Inland Duties on Tea, Coffee, and Cocoa Nuts. (65)	£. s	£. s. d.	£. s. d.			
1 Inſpector General } Montague Burgoyne -	500 —	500 — —	362 10 —	Montague Burgoyne, Eſq. is alſo one of the Chamberlains of the Exchequer, the Average Profits of which, for the laſt Three Years, have been -	735 16 6	
1 Regiſter of Tea Sales } John Parker -	60 —	60 — —	58 10 —	— —	—	New Eſtabliſhment ſince 1782.
1ſt Surveyor of the Warehouſes } Thomas Holmes -	100 —	100 — —	97 10 —			
2d D° - James Harris -	100 —	100 — —	97 10 —			
EXPORT OFFICERS. (39)						
1ſt Surveyor—Richard Berridge -	60 —	264 — —	262 10 —			
2d D° Francis Feltoe -	60 —	224 — —	222 10 —			

The Difference between the Salaries and fixed Allowances, and the Total Emoluments of each Office, ariſes from Fees—*vice verſa*, The Difference between the Total Emoluments and the Net Emoluments received, ariſes from the Deductions for Taxes, *&c.*

EXCISE—ESTABLISHMENTS.

EMPLOYMENTS.		Salaries and and fixed Allowances	Total of Emoluments.
COUNTRY ESTABLISHMENT; COLLECTORS. (56.)			
Collections.	Collectors.	£.	£. s. d.
Barum	Thomas Jones	260	271 16 8
Bath	William Turner	260	260 0 0
Bedford	Charles Harriſon	260	265 7 8
Briſtol	John Davies	310	310 0 0
Cambridge	Chr. Hodgſon	250	255 12 0
Canterbury	Henry Dent	340	358 16 4
Cheſter	John Buck	300	318 16 4
Cornwall	John Beynon	380	389 14 4
Coventry	Benj. Fidoe	280	301 16 8
Cumberland	Felix Simpſon	310	317 3 10
Derby	George Godwin	280	289 15 10
Dorſet	Tho. Clement	280	285 17 4
Durham	Marmaduke Clark	370	396 19 4
Eſſex	Tho. Nevil	350	361 12 8
Exon	Jo. Williams	300	316 16 9
Gloceſter	John Owen	270	281 5 8
Grantham	Iſaac Pleaſance	270	282 6 9
Hants	John Cole	300	329 19 3
Hereford	Simon Edſall	250	256 12 0
Hertford	Bart. Sikes	300	300 0 0
Hull	Gaius Biſhop	280	285 4 9
Iſle of Wight	W. Shadgett	250	252 18 4
Lancaſter	W. Shackleton	300	314 5 6
Leeds	Luke Blakelock	350	401 6 2
Lichfield	W. Green	260	284 4 8
Lincoln	Tho. Thompſon	250	257 17 4
Liverpool	Jon^{n} Scott	270	310 5 0
Lynn	Cooke Watſon	290	301 3 3
Mancheſter	William Croſs	300	357 13 2
Marlboro'	Benj. Ward	260	263 6 0
Northampton	John Carr	280	293 3 4
Borne forward		9010	9,471 16 11

EMPLOYMENTS.		Salaries and fixed Allowances	Total of Emoluments.
COUNTRY ESTABLISHMENT; COLLECTORS.			
Collections.	Collectors.	£. s. d.	£. s. d.
	Brought forward -	9010	9,471 16 11
Northumberland	Will. March -	220	235 13 8
Norwich - -	Daniel Ritſon -	300	322 0 4
Oxon - -	Sam. Harman -	260	267 10 4
Plymouth - -	John Viel - -	320	337 6 9
Preſton - -	Tho. Tunnel -	250	289 12 2
Reading - -	John Oſmond -	250	261 17 6
Rocheſter - -	Will. Falſhaw -	320	328 12 4
Saliſbury - -	Geo. Smith - -	280	288 5 0
Salop - -	Rich. Sayer - -	260	260 0 0
Sheffield - -	John Ogle - -	270	291 0 0
Somerſet - -	William Irving -	270	283 3 0
Suffolk - -	Rich. Powell -	360	371 18 0
Surrey - -	Edw. Edwards -	270	270 0 0
Suſſex - -	Will. Carter -	350	358 16 2
Uxbridge - -	John Oliver -	250	253 3 0
Wales, Eaſt	- Tho. Jones - -	250	258 13 10
Wales, Middle	- — —	230	234 17 6
Wales, North	- Will. Errington -	240	247 6 8
Wales, Weſt	- Will. Lutwyche	270	272 7 0
Whitby - -	John Berry - -	270	274 12 0
Wolverhampton	Simon Pedley -	280	280 0 0
Worceſter - -	John Weeks -	260	272 2 4
York - -	Tho. Waiſtell -	270	270 0 0
Supernumerary Collectors, each at £. 80		160	160 0 0
	TOTAL - £.	15,470	16,160 14 6

An

An ACCOUNT of the Number and Names of the ſeveral Holydays, in every Year, which are kept by the Exciſe Office.

HOLYDAYS.

All Sundays in the Year
Jan. 1. Circumciſion
6. Epiphany
18. Queen's Birth-day
25. Converſion of St. Paul
30. King Charles the 1ſt's Martyrdom
Feb. 2. Purification of the Virgin Mary
14. Valentine
24. St. Matthias
Mar. 1. St. David
25. Annunciation of the Virgin Mary
Apr. 23. St. George
25. St. Mark
May 1. St. Philip and St. James
17. Princeſs of Wales's Birth Day
29. King Charles's the 2d's Reſtoration
June 4. King's Birth Day
11. St. Barnabas
24. St. John the Baptiſt
29. St. Peter and St. Paul
July 15. St. Swithin
25. St. James
Aug. 1. Lammas Day
11. Princeſs of Brunſwick's Birth Day

HOLYDAYS.

12. Prince of Wales's Birth Day
24. St. Bartholomew
Sept. 2. London Burnt
14. Holy Rood Day
18. King George the 1ſt and 2d Landing
21. St. Matthew
22. Coronation
29. Princeſs Royal's Birth Day, St. Michael
Oct. 18. St. Luke
25. King George the 3d's Acceſſion
28. St. Simon and Jude
Nov. 1. All Saints
2. All Souls
4. King William's Landing
5. Powder Plot
9. Lord Mayor's Day
17. Queen Elizabeth's Acceſſion
30. St. Andrew
Dec. 21. St. Thomas
25. Chriſtmas Day
26. St. Stephen
27. St. John
28. Innocents.

MOVEABLE HOLYDAYS.

Shrove Tueſday
Aſh Wedneſday
Good Friday
Eaſter Monday
Tueſday
Eaſter Wedneſday
Aſcenſion Day
Whitſun Monday
Tueſday
Wedneſday

N. B. Theſe Holydays are kept at the Head Office only. The Officers employed in the Port of London, in this reſpect, follow the Rules obſerved at the Cuſtom Houſe, and the Warehouſe Keepers and Lockers at the Tea and Coffee Warehouſes are enjoined to attend on Afternoons and Holydays when it is requiſite. No Holydays whatever are kept by the Surveying Officers, either in Town or Country.

EXAMINATION of GEORGE JAMES CHOLMONDELEY, Esq. Chairman of the Board of Excise; taken the 22d of June, 1797.

Q. IS there any complete Collection of the Laws, relative to the Excise only, printed and sold for the Public Use?—*A.* No.

Q. Is there any printed for the Use of the Office?—*A.* Yes; a Collection from all the Statutes passed previous to the Thirty-third of George III. which contains such Parts of each Statute as relate to the Excise. It consists of 1171 Pages Folio, together with a Schedule of Duties, Allowances, Bounties, and Drawbacks, payable before the Consolidation Act, consisting of 16 Pages, and an Index consisting of 325 Pages. The marginal Notes are correctly abstracted from the enacting Clauses, and the Index is carefully and minutely compiled—this Collection was framed under the immediate Direction of the Board.

Q. Is it the Opinion of the Office, that this Collection should be confined to the Possession of the Officers?—*A.* It has been usually held that it ought.

Q. In your individual Judgment, is it more advantageous to the Public Service, that this Excise Collection should be so confined, or that it should be publicly sold?—*A.* The Effect of publishing this Collection appears to me to be similar to that of publishing any other Laws.

Q. Does it appear to you, that the Excise Laws might be usefully reduced in Bulk, or conveniently arranged—*A.* Of the Excise Laws themselves, independent of this Collection, I cannot speak with any Confidence, but I am decidedly of Opinion that this Collection cannot be reduced in Bulk, or better arranged for the Purposes of all Persons concerned.

Describe the Arrangement.—Such Parts of the Statutes as are inserted in this Collection are chronologically arranged, with marginal References, referring to any other Laws that relate to the respective Subject; with an Alphabetical Index under General Heads, clearly referring, by different Means, to every Subject.

SIXTH

B L

SIXTH REPORT.

STAMP OFFICE.

(Ordered to be printed 19th July, 1797.)

§ 1.

THIS Office does not appear to have fallen under the Examination either of the Commiſſioners of Accounts or of the Commiſſioners of Inquiry; it is incidentally mentioned in the Second Report of the former, and being then conſidered as an Office, the Buſineſs of which did not require a ſeparate Board, its Conſolidation with ſome other Boards of Revenue was recommended. Nothing was done in conſequence of that Recommendation; and Your Committee think it unneceſſary now to inquire whether it ought or ought not to have been adopted at that Time, as the Variety of new Stamp Duties, and the conſequent Increaſe of Buſineſs, have entirely removed the Grounds upon which that Suggeſtion was made.

§ 2. IN forming a Compariſon between the State of this Office and its ſubordinate Branches in 1782, and in 1796, Your Committee have found it moſt convenient to take the Year from Auguſt to Auguſt, being the Period adopted for making up the Annual Accounts thereof.

They find that the Eſtabliſhment of the Head Office conſiſted, in 1782, of 101 Perſons; in 1796 it conſiſted of 123 Perſons *, whoſe reſpective Duties and Salaries are detailed in the annexed Account, being an Addition, in Point of Number, of 22 Perſons.

* Supplement (A. & B.)

The

The Groſs Salaries in 1782, ſubject to Taxes, amounted to £. 11,120; in 1796, to £. 12,940; being an Addition in Point of Expence, of £. 1,820.

It is ſtated by the Board, that moſt of the Salaries being upon an old Eſtabliſhment, they have thought it juſt and reaſonable, during the Preſſure of Buſineſs occaſioned by the many new and additional Duties that have taken place in this Revenue of late Years, to make the Officers immediately concerned in the Collection thereof, ſmall and temporary Allowances for extraordinary Labour and Attendance, according to Circumſtances, and which are always included in their Incident Bill, which is annually tranſmitted to the Lords of the Treaſury for their Approbation and Allowance.

It appears alſo from the Incident Bill, that there are Salaries paid to a conſiderable Amount to Officers appointed by the Commiſſioners, which are not included in the Account of Salaries paid upon the Eſtabliſhment.

With theſe Additions, the Compariſon will ſtand as follows:

	From Auguſt 1781, to Auguſt 1782.			From Auguſt 1795, to Auguſt 1796.		
	£.	s.	d.	£.	s.	d.
Salaries paid upon the Eſtabliſhment - - - -	10,955	15	2	12,891	2	10
Salaries and Allowances not upon the Eſtabliſhment -	3,442	—	7	7,778	19	3
To Sundries for extra occaſional Service - - -	1,139	13	3	2,394	1	3
	£. 15,537	9	—	£. 23,064	3	4

The Increaſe of Expence at the Head Office appears to be £. 7,526 14s. 4d.

The

The Date and Particulars of each Addition are detailed in the annexed Account, which being made up to a different Period, and with a different View from thoſe above referred to, neceſſarily gives in ſome Degree a different Reſult.

The Number of Head Diſtributors in the Country, who are paid by a Poundage of £.5 per Cent. on the Amount of their Remittances, was Fifty-two in 1782, and Sixty-ſeven in 1796, being an Increaſe of Fifteen; the Addition made to their Number in 1783, was Nineteen; but Four have been ſince diſcontinued.

	From Auguſt 1781, to Auguſt 1782.			From Auguſt 1795, to Auguſt 1796.		
	£.	s.	d.	£.	s.	d.
The Groſs Produce of the Stamp Duties, was	651,028	16	5	1,899,051	9	9
The Net Payments into the Exchequer	586,628	7	4	1,766,188	14	1
Total Deductions	64,400	9	1	132,862	15	8

by which it appears, that while the Net Revenue has been more than tripled, the Deductions from the groſs Produce have been little more than doubled.

The Deductions in each Period were as follows:

	£.	s.	d.	£.	s.	d.
Stationers Bill for Parchment and Paper, which is returned to the Revenue by Remittances from the Country Diſtributors	8,124	8	6	12,060	2	6
Incidents at the Head Office, including Salaries not upon the Eſtabliſhment, Sundries for occaſional Service, Repayment of Taxes to certain Officers under £. 100 per Annum, Stationary, Proſecutions, &c.	13,150	5	9	29,182	14	10
Borne forward	£.21,274	14	3	41,242	17	4

	£.	s.	d.	£.	s.	d.
Brought forward -	21,274	14	3	41,242	17	4
Salaries to Commiſſioners and Officers - - -	10,955	15	2	12,891	2	10
Diſcounts allowed by Acts of Parliament at the Head Office - - - -	5,283	13	4	23,771	5	10
Sundry other Allowances -	1,773	14	1¾	6,901	12	4
Expences of Management in the Country Poundage - -	12,906	2	7¼	34,530	9	3
Incidents - - -	7,328	3	9¾	5,178	6	0
Expences in Scotland -	4,878	5	9¼	8,347	2	1
£.	64,400	9	1	132,862	15	8

It is alſo ſtated by the Board, that none of the Offices in that Revenue, whether granted by Letters Patent or Treaſury Warrant, are for Life; but that nevertheleſs they have been always underſtood ſo to be held, unleſs in Caſes of Miſconduct; that the Office is always open, except on Holidays, from Half an Hour after Eight o'Clock in the Morning till Two, and occaſionally alſo on Holidays, when the Public Buſineſs requires it; that the official Attendance is Daily in moſt of the Departments; and where that is not neceſſary from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occaſion demands.

The Amount of Fees is ſtated to be very inconſiderable; in general they are not allowed to be taken by the Officers of this Department.

§ 3. Although

§ 3. Although it appears by the above Statement, that the Increaſe in the Expence of Collection has been but a ſmall Proportion to the Increaſe of Revenue; and though the Addition made to the Number of Perſons employed, and in ſome Inſtances to their Salaries, may well have been juſtified by the great Accumulation of Buſineſs, which has been thrown upon this Office, Your Committee have thought it their Duty to enquire what further Reduction might be made, conſiſtently with the Public Service, and to offer ſuch Obſervations as appeared to them conducive to the better Management of a Branch of the Public Revenue, which is become ſo important in its Extent, even excluſive of the Taxes impoſed in the preſent Seſſion.

They find that the Offices of Receiver, of Comptroller, and of Regiſter and Comptroller of the Apprentice Duty, are entirely executed by their reſpective Clerks; that the Office of Correſpondent is executed by the Secretary's Clerks; thoſe of Regiſter of Warrants for ſtamping, and of Ware-houſe Keeper of ſtamped Goods, by their reſpective Aſſiſtants; that the Aſſiſtant to the Examiner and Accountant Clerk, the Clerk of the Securities, the Regiſter of Hat Licences and Labels, and the Regiſter of Horſe Dealers and Pawnbrokers Licences, and Thirty-two inferior Officers, moſt of which are employed in mechanical Duties, act only by Deputy.

It is ſtated by the Board, that in purſuance of a Treaſury Minute, dated July 30th, 1782, all ſuch Perſons in the Stamp Office as ſhall obtain Leave of Abſence, are directed to pay their reſpective Deputies; which Regulation has ever ſince been punctually obſerved.

Your Committee are ſenſible that thoſe Offices, the Duty of which conſiſts in the general Inſpection of what is done by

others, may not require conſtant Attendance; that the actual Performance of the Buſineſs muſt reſt in the ſubordinate Officers, and particularly that, in Offices of Receipt, the Salaries given to the chief Perſons in each Department are in conſideration of their pecuniary Reſponſibility, and of the Influence they ought to poſſeſs from their ſuperior Station; but they conceive that theſe Obſervations apply to few of the Inſtances in which Offices in this Department appear to have been converted into Sinecures; nor are they aware of any Reaſons for allowing ſo many Perſons in inferior Situations to act by Deputy. Theſe Practices may have been ſanctioned by uſage, but they are ſo liable to abuſe, and ſo likely to produce a negligent or a corrupt Diſcharge of Duty, that Your Committee are of Opinion they ought, except in very ſpecial Caſes, to be diſcontinued.

Your Committee beg Leave alſo to ſuggeſt the Propriety of ſettling the Eſtabliſhment of this Office upon a permanent Footing, ſo that all regular Salaries may appear therein, inſtead of being in Part inſerted in the Bill for incidental Charges. Such Annual Allowances as are the proper Reward for extraordinary Trouble might ſtill be left to the Diſcretion of the Commiſſioners under the Controul of the Treaſury.

With reſpect to the Paſſage of this Revenue from the Subject to the Exchequer, Your Committee find that the Receiver General pays into the Exchequer, on Wedneſday in each Week, the Balance of the Account made up on the preceding Monday; the Country Diſtributors make their Remittances by Bills payable to the Receiver General, uſually at a Month's Date, and the Accumulation of Balances in their Hands is guarded againſt, by the Inſtructions given them on entering into Office, by frequent Reference to their Accounts, as kept by the Comptroller, by Application by Letter from Time to Time to reduce their Balances, by occaſionally with-

withholding Stamps from ſuch as are remiſs in their Payments, by the Inſpection and Report of proper Officers ſent to examine the Stock of the Head and Under Diſtributors in the different Diſtricts, and from their own general Accounts, Debtor and Creditor, Annually exhibited upon Oath to the Commiſſioners.

It appears alſo, that the Head Diſtributors give * Security to a large Amount, varying according to the Average Value of Stamps in their Hands.

Your Committee are not aware of any Improvement to be made under this Head, unleſs it ſhould be found practicable to fix a preciſe Period, very frequently recurring, at which Remittances ſhould be made; or the preciſe Amount of the Balance, which each Diſtributor ſhould not be allowed to exceed. As he pays in the firſt Inſtance all incidental Expences, it ſeems neceſſary that a Balance to a ſmall Amount ſhould be allowed to remain.

The Head Diſtributor of Stamps for Scotland makes his Remittances Monthly to the Receiver General in London; and the Accounts ſo made up, in which all the Money received at Edinburgh, and the Remittances from his Deputies in the Courſe of the Month, are entered, are ſtated to be regularly tranſmitted to the Board.

Your Committee find that the Balance in the Hands of the Head Diſtributor at Edinburgh, on the 5th of April 1797, was £. 8,994, and that the Average Amount of the Balance in his Hands on the Second of each Month, from January 1796 to January 1797, was about £. 11,000. It is ſtated by the Board as one of the Reaſons why this Diſtributor ſhould be allowed to keep a larger Balance † than can be wanted elſewhere, that the Office at Edinburgh is the general Place both of Receipt and Diſburſement for that Part of the Kingdom

* Supplement (C.) † Supplement (D.)

Kingdom. But Your Committee conceive, that as the Monthly Balance above-mentioned is the Sum remaining in his Hands, after making not only all Monthly Remittances, but alſo all Monthly Payments (the Amount of which in Fifteen Months was only £. 10,252) the current Receipt of each Month muſt be more than adequate to anſwer the Demands upon it, and the greater Part, if not the Whole, of the ſaid Balance is detained, without any ſufficient Reaſon, in the Hands of the Diſtributor. This Practice has been ſanctioned by long Uſage in this, as well as in other Branches of the Revenue collected in Scotland, but Your Committee ſee no Ground for forming a different Opinion in this Inſtance, from that which they have thought it their Duty to expreſs in ſimilar Caſes.

Your Committee find that the Diſtributors in the Country are paid by a Poundage of £. 5 per Cent. upon the Amount of their Remittances, which they are allowed to charge in their Annual Accounts; and that they allow £. 2½ per Cent. to the Sub-diſtributors, whom they appoint, and for whom they are anſwerable. The Poundage to the Head Diſtributors appears to have been fixed at firſt at 18*d.* in the Pound; at which Rate it continued till 1758, when it was reduced to £. 5 per Cent. but in the Courſe of that Year raiſed to £. 6 per Cent. In 1765, the Commiſſioners were required to conſider of a further Reduction of Poundage, in conſequence of the ſeveral additional Duties; and upon their Report, it was reduced to £. 5 per Cent. with an Exception in favour of thoſe whoſe Collections did not exceed £. 50 per Annum. The Amount of the Poundage paid to the Country Diſtributors, from the 1ſt of Auguſt 1764, to the 1ſt of Auguſt 1765, the Year antecedent to the laſt Reduction, was £. 6,584 1*s.* 3*d.* in the next Year it was reduced to £. 5,830, notwithſtanding the additional Duties which had been impoſed. In the Year ending the

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1ſt of Auguſt 1782, it amounted to £. 12,906 2s. 7¼d. It is ſtated by the Board, that in the Year 1783, on the Proſpect of a very great Increaſe of Revenue, from the various new Duties impoſed about that Time, many of the Diſtricts, and ſome not the moſt extenſive, were divided, and additional Diſtributors were appointed thereto by the Treaſury, by which Increaſe of Numbers the Advantage of the Office was very conſiderably leſſened to Individuals. And it is further ſtated, that as ſome of the Duties did not turn out well, and others were transferred within a Year to another Management, the Diſtributors were in Fact put in a ſtill worſe Situation.

The Number of Diſtributors then added was Nineteen, of which Four have been ſince diſcontinued, ſo that the preſent Increaſe is Fifteen; the whole Number is now, excluſive of One at Dublin, Sixty-ſix. The Sum divided between them and the Sub-diſtributors, in the Year ending the 1ſt of Auguſt 1796, was £. 34,530. 9s. 3d. and to this Sum a further Addition will be made in conſequence of the Stamp Duties impoſed in the preſent Seſſion. An Increaſe of pecuniary Reſponſibility is indeed thrown upon the Head Diſtributors, and ſome additional Trouble muſt be created by the great Addition to the Number of Articles which furniſh this Revenue; but neither the one nor the other appear to bear an adequate Proportion to the Increaſe of Emolument; and Your Committee are decidedly of Opinion (in concurrence with what is ſtated by the Board, in anſwer to a Queſtion tranſmitted to them) that proceeding upon the ſame Principle of an extended Sale, upon which this Sort of Allowance has been reviſed and modified from Time to Time, there can be no Reaſon why the Profits thereon ſhould not ſuffer ſome Abatement, with a due Attention to the Circumſtances above-mentioned, and with the Exception of ſuch Perſons whoſe Collections do not exceed a certain Sum.

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The Poundage to the Sub-diſtributors in Scotland is not, as in England, a Deduction from the Emoluments of the Head Diſtributor (at the Rate of £. 2½ per Cent. out of the £. 5 per Cent. allowed them by Government) but as the Head Diſtributor at Edinburgh is allowed no Poundage, it is paid by him to them, and charged as One of the Diſburſements in his Account. It is ſtated by the Board to be £. 10 per Cent. and Your Committee concur in Opinion with them, that there does not ſeem to be a ſufficient Reaſon for continuing this Rate of Allowance at a Time when the State of the Country and the Amount of the Duties is ſo materially changed from what it was when that Rate was firſt ſettled.

Your Committee have annexed to this Report an Account of the Number of Holydays* (amounting to Fifty-Two) kept at the Stamp Office, together with the Reaſons for the ſame, as ſtated by the Board; and alſo an Account of the Emoluments received by each Officer in that Department from Penſions, Places, or other Employments under Government.

July 19th, 1797.

* Supplement (E.)

SUPPLEMENT

STAMP OFFICE ESTABLISHMENT, 1796.

OFFICERS.	NAMES, and Salaries *per Annum*.		£.
Commiſſioners - -	James Bindley, Eſq. John Byng, Eſq. Everard Fawkener, Eſq. Charles Melliſh, Eſq. Lewis Jenkins, Eſq.	each	500
Secretary - - -	John Brettell, Eſq.	-	300
Receiver - - -	Joſeph Smith -	-	600
Comptroller - -	Patrick Brydone -	-	400
Secretary's Firſt Clerk -	Charles E. Beresford	-	130
2d Dº - -	Thomas Brown -	-	70
3d Dº -	William Kappen		
4th Dº -	William Ward	each	60
5th Dº - -	John Brettell, Jun.		
Receiver's Firſt Clerk -	George Thring -	-	140
2d Dº -	John Tilby		
3d Dº - -	Leonard Huntingdon		
4th Dº -	W. J. Rex		
5th Dº - -	James Wadmore	each	60
6th Do -	Richard Green		
7th Dº - -	James Wilſon		
8th Dº -	John Gearing		
Comptroller's Firſt Clerk -	John Lloyd -	-	100
2d Dº -	Robert Thompſon		
3d Dº - -	J. Beck		
4th Dº -	C. S. Lloyd	each	60
5th Dº - -	W. B. Rook		
6th Dº -	M. Young		
7th Dº - -	E. Badger		
Correſpondent - -	Richard Hale -	-	100
Examiner & Accountant Clerk	Benjamin Radcliffe	-	100
Aſſiſtant to Dº - -	William Griffin -	-	50
Solicitor - -	Edward Eſtcourt -	-	100
Teller of Stamps - -	C. E. Beresford -	-	100
Aſſiſtant to the ſame -	T. C. Hudſon -	-	50
Clerk of the Securities -	J. Royer -	-	100
Regiſter of Warrants for Stamping - -	William Allen -	-	140
Aſſiſtant to Dº - -	P. Gloſſop -	-	10
Warehouſe-keeper of Unſtamped Goods - -	Thomas Hance -	-	70
Aſſiſtant to Dº - -	J. Hunt -	-	50

OFFICERS.	NAMES, and Salaries *per Annum*.		
			£.
Warehouſe-keeper of Stamped Goods -	H. Harben -	-	200
Aſſiſtant to D° - -	George Brook -	-	100
Packer - -	Thomas Birch -	-	50
Inſpector of Courts and Corporations, and Riding Surveyors (3) -	Thomas London Alexander Emerſon Samuel Moſman	each	100
Inſpector of D°, within the Bills of Mortality -	J. R. Bell		
Aſſiſtant to the ſame -	W. R. Duill -	-	50
Houſe-keeper - -	Juliana Forreſt - -	-	70
Diſtributor for London -	Francis Blackſtone -	-	50
Diſtributor for Middleſex -	Samuel Bennett - -	-	200
Superviſor of Stampers -	J. J. Reynal -	-	100
Deputy Superviſor of D° -	T. Lindley -	-	10
Stampers - -	P. Gloſſop G. Saunders J. Nicholſon G. Andrews E. Royer E. Barker T. Cope E. Davis S. Crabb Joſ. Hooper George Collins C. Mann John Hill John Barnes John Beardwell Thomas Luxmore W. Cave J. Hughes W. Stuckey W. Wood L. Booth J. Twamley J. Wainman Thomas Marſhall J. Hedgeley Job. Allen R. Edwards H. Payne Iſaac Iſles	each	50

OFFICERS.	NAMES, and Salaries *per Annum.*	£.
Stampers continued.	J. A May Joſeph Weſt F. Copeland Robert White Luke Weſt William Mayne Thomas Lindley Robert Clement Thomas Andrews Daniel Williams John Richards William Lanſley Joſeph Atkins William Bond Samuel Walker Thomas Hart W. Woollaſton	each 50
Rolling Preſs Printers	John Woolley Edward Williams John Harwood	each 55
Layers and Takers of Paper on and from the Rolling Preſſes - -	R. Aſh, John Banks, W. Holmes, C. Barrer, J. Thynne, S. Smith, & L. Malherbe, -	each 50
Wetters of Paper for the Rolling Preſſes -	John Fenn John Fraſer	each 50
Rolling Preſs Officer -	Edward Mannan -	- 50
Billman - -	George Norman -	- 50
Additional Billman -	Edward Tanner -	- 50
Regiſter and Comptroller of the Apprentice Duty	L. Vigoureux -	- 150
Clerk to D° on D° -	J. Coldicoate -	- 50
Entering Clerk and Meſſenger on D° -	John Hart -	- 30
Chamber-keeper -	Richard King -	- 50
Meſſenger - -	Stephen Smith -	- 30
Porter - -	John March -	- 40
Watchmen - -	J. Lucas. T. Seabrook,	each 30
Entering Clerk of Cards & Dice	William Pritchard -	- 50
	John Farrer -	- 60
Searchers and Surveyors of Cards and Dice -	Tho. Field, J. Dupont, E. Croſs, John Powel, A. Bulgin, J. Linſtead, William Hewitt	each 45

OFFICERS.	NAMES, and Salaries *per Annum.*	
Marker of Dice - -	Thomas Major - -	50
Regiſter of Pamphlets -	Hirons Claridge - -	80
Aſſiſtant to D° - -	Lionel Booth - -	20
Inſpectors of Gaming Houſes and Venders of Cards, Dice, and Pamphlets	Francis Blackſtone, George Harris, A. Bulgin	each 20
Storekeeper and Regiſter of Hat and Glove Licences, and Labels -	Charles Blachley -	150
Aſſiſtant to D° on Hat Duty	George Reynolds - -	80
Aſſiſtant to D° on Glove Duty	W. Farthing - -	80
Clerk to D° on Hat Duty -	Richard Knubley -	60
Clerk to D° on Glove Duty -	James Walſh - -	60
Packer and Meſſenger to D° on Hat Duty -	John Cawſton - -	50
Regiſter of Horſe Dealers and Pawnbrokers Licences	Francis Leighton - -	100
Inſpector of Plate Duty -	William Harris - -	70
Regiſter of Certificates for killing Game -	Francis Townend -	70
Aſſiſtant to D° - -	W. T. Dickerſon -	60
General Accountant of the Duties 1784 -	J. Johnſon - -	120
Rolling Preſs, &c. Warehouſe-keeper -	C. B. Wood - -	100
Regiſter and Diſtributor of Perfumery Labels	Charles Blachley -	100
Aſſiſtant to D° - -	J. Andrews - - -	70
Clerk to D° - -	Francis Ford - -	60
Inſpectors of Perfumers' Houſes - -	Will. Paſkin, S. Pohl, John Gray, D. Berry, T. Wilkinſon, J. Chumbley	each 50

Stamp Office,
11th July, 1797.

An

An ACCOUNT of the preſent Eſtabliſhment of the STAMP OFFICE; ſpecifying the ſeveral Officers employed under it, the Duty of each Officer, and the Salaries.

Officers.	Names.	Duty of each Officer—and Salaries.
Commiſſioners	James Bindley, Eſq. John Byng, Eſq. Everard Fawkener, Eſq. Lewis Jenkins, Eſq. W. R. Spencer, Eſq.	General Care and Superintendence of the Revenue, for which Purpoſe the Board meet every Day, except Holydays.—By His Majeſty's Letters Patent; during Pleaſure. Salary £.600 per Annum each—free from Taxes. N B. The Firſt Commiſſioner reſides in the Office, and is allowed Coals and Candles.
Secretary	John Brettell, Eſq.	To attend the Daily Meetings of the Board for the diſcharging of all ſuch Buſineſs, wherein the Commiſſioners ſhall have occaſion to employ a Secretary. Salary £. 300 per Annum (out of which he pays Taxes)
His Firſt Clerk	Cha. Edw. Beresford	£. Ann. Salary 130
2d Do.	Thomas Brown	- 70
3d Do.	William Kappen	- 60
4th Do.	William Ward	- 60
5th Do.	John Brettel, Junr.	- 60 — To execute the Buſineſs of the Secretary's Office.—Appointed by the Secretary.
Receiver	Joſeph Smith, Eſq.	Has the whole Care of the Receipt and Payment belonging to this Revenue. Salary £. 600 per Annum (out of which he pays Taxes)
His Firſt Clerk	George Thring	£. Ann. Salary 140
2d Do.	John Tilby	- 60
3d Do.	Leond. Huntington	- 60
4th Do.	William John Rex	- 60
5th Do.	James Wadmore	- 60
6th Do.	Richard Green	- 60
7th Do.	James Wilſon	- 60
8th Do.	John Gearing	- 60
9th Do.	George Norman	- 60 — To execute the Buſineſs of the Receiver's Office—appointed by the Receiver.

Offices.	Names.	Duty of each Officer—and Salaries.
Comptroller. -	Patrick Brydone, Esq.	To inspect, examine, and controul the several Accounts of this Revenue, as well at the Head Office as of all the Receivers, Collectors, and other Officers in the various Departments thereof. Annual Salary £. 400 (out of which he pays Taxes.)
Comptroller's First Clerk -	John Lloyd - -	Ann. Salary £. 100 — To execute the Business of the Comptroller's Office—appointed by the Comptroller.
2d Ditto -	Robert Thompson -	
3d Ditto -	Chs. Serle Lloyd	
4th Ditto -	Wm. B. Rook - -	
5th Ditto -	M. Young - -	Each - 60
6th Ditto -	Ed. Badger - -	
7th Ditto -	Jas. Ainslie - -	
Correspondent	Richard Hale - -	By Treasury Warrant; during Pleasure. Salary £. 100 per Annum.
Examiner and Accountant Clerk -	Benj. Radcliffe - -	Ann. Salary £. 100 — To examine all Accounts previous to their being delivered over to the Comptroller.
His Assistant -	Wm. Griffin - -	50
Solicitor - -	Ed. Estcourt, Esq. -	To carry on Law Prosecutions.—— Salary £. 100 per Annum.
Teller of Stamps	Chas. Ed. Beresford -	Ann. Salary £. 100 — To tell over, before and after stamping, all Vellum, Parchment, and Paper ordered by the Commissioners to be delivered by the Warehousekeeper of unstamped Goods to the Warehousekeepers of the Stamp and Rolling Press Warehouses—to enter the Stamping Warrants—to make out Tickets for each Article to be stamped—and to keep an Account thereof in Books for that Purpose.
His Assistant -	Tho. Cha. Hudson -	50
Clerk of the Securities.	Jas. Royen - -	To enquire into the Circumstances of all Persons proposed for Sureties to Distributors of Stamps, and other Officers in this Revenue—and to fill up the requisite Bond. Salary £. 100

Register

Officers.	Names.	Duty of each Officer—and Salaries.
Regiſter of Warrants for Stamping -	Wm. Allen - -	£. Ann. Salary 140 — To copy all Warrants, ordering Vellum, Parchment, and Paper to be delivered by the Warehouſekeeper of unſtamped Goods to the Teller of Stamps for the Supply of the Two Warehouſes —and alſo the Warrants iſſued out by the Receiver General for Goods brought to be ſtamped for Ready Money.
His Aſſiſtant -	Peter Gloſſop - -	- - 10
Warehouſekeeper of unſtamped Goods	Thomas Hance - -	Ann. Salary 70 — To keep a ſufficient Stock of Vellum, Parchment, and Paper for the Supply of the Two Warehouſes.
His Aſſiſtant -	John Hunt - -	- 50
Warehouſekeeper of ſtamped Goods -	Henry Harben - -	Ann. Salary 200 — To keep conſtantly in Readineſs a ſufficient Stock of Stamped Vellum, Parchment, and Paper of all Sorts, to furniſh the Head Diſtributors of the ſeveral Counties.
His Aſſiſtant -	George Brooke - -	- - 100
Packer - -	Fras. Schmitt - -	To tell all the ſtamped Goods which come into the Warehouſe, and to pack them up when conſigned to the Diſtributors. Salary £. 50.
Inſpectors of Courts and Corporations, and Riding Surveyors (3) - -	Thomas London -	To inſpect the ſeveral Diſtributors Stocks of Stamped Vellum, Parchment, and Paper, and alſo the Prerogative Borough, Corporation, and other Courts, to ſee whether the Proceedings therein be entered on the requiſite Stamps. Annual Salary £. 100 each.
	Alex. Emerſon -	
	Sampſon Moſſman -	
Inſpector of Ditto within the Bills of Mortality	James Richard Bell -	£. Ann. Salary 100 — To examine the Accounts of all ſuch as have licenced Books for making Entries, without Stamps, and to certify to the Commiſſioners from Time to Time what appears to be due from ſuch Entries— alſo to examine whether the Records and Entries in the ſeveral Courts and Offices are duly made on proper Stamps, likewiſe to draw out Warrants for the Allowance of new Stamps, in lieu of ſuch as the Board ſhall think fit to cancel.
His Aſſiſtant -	Wm. Rt. Duill -	- - 50

Houſe-

Officers.	Names.	Duty of each Officer—and Salaries.
Houſekeeper -	Juliana Forreſt - -	To ſee every Morning, that the Servants clean all the particular Offices, and to take Care that the Watchmen come on Duty in due Time, at the Cloſe of each Day's Buſineſs; and that every Office is ſhut up and left with Safety from Fire &c. Alſo to inſpect the Tradeſmen's Work, and their reſpective Bills. Annual Salary £. 70.
Diſtributor for London - -	Fras. Blackſtone -	To keep a Stock of Stamped Vellum Parchment and Paper, at the Head Office, for the Supply of the Public.—Annual Salary £. 50.
Diſtributor for Middleſex - -	Samuel Bennett -	To keep a Stock of ſtamped Vellum, Parchment, and Paper, for the Service of his Diſtrict. Annual Salary £. 200. and an Allowance of £. 50 per Annum, for granting Hair Powder Certificates.
Superviſor of Stampers.	J. J. Reynal - -	£. Ann. Salary 100
Deputy Superviſor of Ditto -	Thomas Lindley -	- - 10

To ſee that the Stampers and Rolling Preſs Officers punctually attend their reſpective Duties, and that the Stampers take in and deliver back all Vellum, Parchment, and Paper, ſtamped according to the Warrants iſſued out from the Offices of the Receiver and Comptroller.

Stampers (46.) (at £. 50 each.)				
	Peter Gloſſop	George Sanders	John Nicholſon	To fix the Marks or Stamps on the Vellum, Parchment and Paper.
	Edw. Royer	Edw. Barker	Thomas Cope	
	Edward Davis	Samuel Crabb	Joſeph Hooper	
	George Collins	Chriſt. Mann	John Hill	
	John Barnes	John Beardwell	Tho. Luxmore	
	William Cave	John Hughes	W. Stuckey	
	W. Wood	Lionel Booth	John Twalmley	
	John Wainman	T. Marſhall	James Hedgley	
	Job Allen	R. Edwards	Henry Payne	
	Iſaac Iſles	J. A. May	Joſeph Weſt	
	F. Copeland	R. White	L. Weſt	
	W. Mayne	T. Lindley	R. Clement	
	T. Andrews	D. Williams	J. Richards	
	W. Lanſley	J. Atkins	William Bend	
	S. Walker	T. Hart	W. Woollaſton	
		One vacant		

Rolling

Officers.	Names.	Duty of each Officer—and Salaries.
Rolling Preſs Printers	John Woolley John Harwood One vacant	Each £. 55. To ſtamp Newspapers and Almanacks—Alſo Labels for Cards, Medicines, and Perfumery, and Hat Linings.
	A. Dackombe W. Morgan C. Turner R. Rhodes H. Johnſton R. Deane	Each 50.
Layers and Takers of Paper on and from the Rolling Preſſes.	Richard Aſh J. Banks W. Holmes C. Barren J. Thynne S. Smith L. Malherbe	Annual Salary £. 50 each.
Wetters of Papers for the Rolling Preſſes	John Fenn John Fraſer	Annual Salary £. 50 each
Rolling Preſs Officer	Robert Wilſon	To ſet out the above Work for each particular Preſs. Annual Salary £. 50.
Billmen	Ed. Tanner Edw. Lockwood	To preſent for Acceptance all Bills remitted by the Country Diſtributors.—Annual Salary £. 50.
Regiſter and Comptroller of the Apprentice Duty	Lewis Vigoreux	To regiſter the Date of every Indenture, the Trade, Names, and Places of Abode of the Parties, the Term for which the Apprentice is bound, the Sums inſerted, and the Duty of Poundage paid thereon. Annual Salary £. 150.
His Clerk	John Coldecoate	Ann. Salary 50.
Entering Clerk and Meſſenger	John Hart	To fetch from the ſeveral Inns, the Indentures ſent up by the Country Diſtributors; to give an Account thereof to the Commiſſioners, and, when they are regiſtered and ſtamped, to deliver them at the ſaid Inns, in order to their being returned to the Diſtributors, they were received from. Salary £. 30.
Chamber-keeper	Richard King	To take Care that all Things be in Order in the Commiſſioners Room on Board Days, and to attend during their ſitting. Annual Salary £. 50.

Meſſenger

Officers.	Names.	Duty of each Officer—and Salaries.
Meſſenger -	Stephen Smith - -	To attend the Commiſſioners during their Sitting, and to fetch and carry Letters from and to the Poſt Office.—Annual Salary £. 30.
Porter - -	John March - -	To attend in the Stamp Warehouſe, in order to carry out the Goods, which ſhall be conſigned to the Diſtributors, to the proper Inns—to weigh all the Parcels, and to take a Receipt from the Carriers of the Delivery thereof. Annual Salary £. 40.
Watchmen -	John Lucas - - Thomas Seabrook -	On Working Days to be alternately in the Office before Two o'Clock, and to remain on Duty until the neceſſary Women come the next Morning. On Sundays and Holydays, One to be in his Place at Eight o'Clock in the Morning preciſely. Nightly to report to the Houſekeeper, that all is ſafe and quiet. Annual Salary £. 30.
Entering Clerk of Cards and Dice - -	Samuel Pritchard -	To keep an Account of all the Cards and Dice made. Salary £. 50.
Searchers and Surveyors of Cards and Dice - -	Thomas Field - - John Dupont - - Edw. Croſs - - John Powell - - Abm. Bulgin - - James Linſtead - - Wm. Hewitt - -	To attend the ſeveral Card Makers, and to encloſe every Pack of Playing Cards in ſtamped Jews and Labels.—And one of them to keep an Account of the Cards made for Exportation, and to attend at the Cuſtom Houſe to ſee them duly entered and ſhipped there. Annual Salary £. 45. each.
Ditto - -	John Farrer - -	To ſurvey the Stock of the ſeveral Card Makers in the different Stages of marking, till the Cards are ſeparated for Home Conſumption and for Exportation, and then to keep an Account of the firſt Sort. Salary £. 60.
Marker of Dice Alſo Engraver of Stamps - -	Thomas Major -	To mark all Playing Dice, and other Things which come under that Duty. To engrave all the Dies and Copper Plates uſed in the Service of the Revenue, to examine all Stamps brought to the Office to be cancelled, and to attend Trials relating to Counterfeit Stamps. Annual Salary £. 50.

Regiſter

Officers.	Names.	Duty of each Officer—and Salaries.
Register of Pamphlets -	Hirons Claridge -	£. Ann. Salary 80 — To keep an Account of the Duties paid for Newspapers, Almanacks, Pamphlets, and Advertisements. Also to tell over and cancel the Return of Almanacks not sold.
His Assistant -	Lionel Booth - -	- - 20
Inspector of Gaming Houses and Venders of Cards, Dice, and Pamphlets.	Fras. Blackstone -	Annual Salary £. 20 each.
	George Harris -	
	Abm. Bulgin - -	
Register of Hat Licences and Labels - -	Chas. Blachley -	Ann. Salary 150 — To issue Licences to the Retailers of Hats—to enter the Warrants for stamping the Hat Linings on Credit, and to make up the Accounts of the respective Dealers every Six Months, in order to ascertain the Amount each is to pay in.
Assistant to Do.	Geo. Reynolds - -	- - 80
Clerk to Do. -	Richard Knubley -	- - 60
Packer and Messenger	John Cawston - -	- - 50
Register of Horse-Dealers and Pawn-Brokers' Licences -	Fras. Leighton -	Annual Salary £. 100.
Inspector of Plate Duty -	William Harris -	To inspect the Entries of Gold and Silver Plate assayed by the Goldsmith's Company of London—to see that the Duty is regularly charged—and to report an Account thereof to the Commissioners. Annual Salary £. 70.
Register of Certificates for killing Game -	Fras. Townend -	Ann. Salary £. 70. — Explained by the Titles of their Employments.
His Assistant -	W. T. Dickenson -	- - 60
General Accountant of the Duties, 1784 -	John Johnston -	To examine the Accounts of the new Duties 1784, and of those granted since, previous to their being delivered over to the Comptroller. Annual Salary £. 120.
Rolling Press, &c. Warehouse-keeper - -	Charles B. Wood -	To keep constantly in Readiness a sufficient Stock of the Articles required by the new Duties from 1783, for the Supply of the Departments at the Head Office, and the Distributors in the country. Salary £. 100.

Officers.	Names.	Duty of each Officer—and Salaries.	
Regiſter and Diſtributor of Perfumery Licences, and Labels	Charles Blachley	Ann. Salary £. 100.	To grant Licences to the Venders in London, and neighbouring Villages, and to ſupply them with ſtamped Labels.
Aſſiſtant to Do.	Jon. Andrews	70	
Clerk to Ditto	Fras. Ford	60	
Inſpectors of PerfumersHouſes	W. Paſkin, Sam. Pohl, J. Gray, David Berry, Thos. Wilkinſon, Joſ. Chumbley	To inſpect and examine the ſeveral Shops of Perfumers, within the Cities of London and Weſtminſter, and the Environs thereof, to ſee whether the Articles on Sale are properly ſtamped, and if not, then to affix the Paper Tickets thereon—An Account of which they report Weekly to the Commiſſioners.	
Regiſter of Perſonal Legacy Duty	Charles Price	Ann. Salary 250	Explained by the Titles of their Employments.
Aſſiſtant to Do.	W. R. Duill	150	
Clerk to Do.	Anthony Jenkins	80	

OFFICERS IN NORTH-BRITAIN.

Comptroller	George Duncan	Ann. Salary 190	Explained by the Titles of their Employments.
Ditto	For Clerks	80	
Head Diſtributor and Collector	Alexander Menzies	260	
Ditto	For Clerks	120	
Diſtributor for Edinburgh and Leith	Jas. Baillie	100	
Ditto	For a Clerk	30	
Solicitor	Geo. Buchan	100	
Inſpector	William Dunbar	100	

STAGE

STAGE COACH AND DILIGENCE DUTIES.

Officers.	Names.	Duty of each Officer—and Salaries.	£.	
Principal Collector for the Cities of London, and Westminster, and County of Middlesex - -	J. Lister - -	Ann. Salary	180	
Assistant and Deputy to Ditto	J. Hern - -	- -	100	
Clerks to Ditto	S. T. Wood -	Each -	70	
	W. Lister -			
	L. J. Pouchee -			
Examiner and Accountant Clerk	R. Constable - -	- -	130	
Distributor and Registrer of Tickets for Miles and Time, for the Cities of London, & Westminster, and County of Middlesex - -	G. Forrester - -	- -	80	Explained by the Titles of their Employments.
Assistant to Ditto	J. Calvert - -	- -	70	
Principal Surveyor & Inspector of Carriages within the Cities of London and Westminster, and within Three Miles thereof - -	F. Blackstone - -	- -	70	
Assistants to Ditto	H. Morton -	Each - -	50	
	T. Wigley -			
Travelling Surveyor & Inspector	R. Sumpter - -	- -	150	
Secretary's Clerk	E. B. Price - -	- -	60	
Rolling Press Officers - -	J. Watts - -	- -	50	
	G. Wilson - -	- -	50	
Watchman -	J. Bullman - -	- -	30	

FIRE

Officers.	Names.	Duty of each Officer—and Salaries.
	FIRE INSURANCE DUTY OFFICERS.	
Inſpector of Inſurance Offices -	A. Becket - -	Ann. Salary £. 100 — To examine the Books of the Fire Inſurance Offices within the Cities of London and Weſtminſter, or within Five Miles thereof—and to make a Charge on the Directors for the Duty received.
Aſſiſtant to Ditto	M. D. Percival - -	- - - 50
	LOTTERY OFFICERS.	
Receiving Clerks	Geo. Thring - -	£. Ann. Salary 80 — To receive the Duty for the 2d. Stamps impreſſed on the Shares of Tickets, which are depoſited with the Receiver General, and to enter an Account thereof in Books kept for that Purpoſe.
	John Tilby - -	- - 70
Regiſter of Tickets	T. Coxhead - -	- - 80
Entering Clerks	J. Murray - -	- - 60
	W. Norman - -	- - 60
Stamper - -	H. Andrews - -	- - 50
Watchman -	J. Hickford - -	- - 30
Inſpector of Lottery Offices -	Thos. Wood - -	To ſee that the Lottery Office Keepers take out Licences—and to prevent illegal Inſurances as much as poſſible.—An Allowance of £. 400.
	OFFICER FOR LICENCED RECEIPT BOOKS.	
Inſpector - -	D. Henderſon - -	To examine the Books of the ſeveral Perſons licenced by the Commiſſioners, purſuant to Act of Parliament, to take Receipts therein without Stamps—to receive the Duty due on the ſaid Entries, and to pay the ſame into the Receipt of the Revenue. Salary £. 50.
	MEDICINE DUTY OFFICE.	
Regiſter and Diſtributor of Medicine Licences and Labels -	Thos. Matthews -	Ann. Salary £. 100 — To grant Licences to the Dealers, and to keep a Supply of ſtamped Labels for the Service of the Public.
Aſſiſtant to Do. -	J. E. Watſon - -	- - 70

DISTRIBUTORS

Officers.	Names.	Duty of each Officer—and Salaries.
DISTRIBUTORS OF HAIR POWDER CERTIFICATES IN TOWN.		
At the Head Office	Jon. Andrews - -	Ann. Salary £. 130.
For the Weſtminſter Diſtrict	Charles Blachley -	Mr. Blachley, £. 50 for an Office at Spring Garden—and an Office in Vere Street, free of Rent; Taxes for both paid by the Commiſſioners—An Allowance of Coals and Candles for the Offices.
For the City of London Diſtrict	Webr. Gillman -	Mr. Gillman.—Rent and Taxes for Office in Lombard Street, paid by the Commiſſioners.
For the Tower Hamlets Diſtrict - -	Geo. Leekey - -	Mr. Leekey—Rent and Taxes for Office in Well-cloſe Square, paid by the Commiſſioners.
For the Clerkenwell Diſtrict -	Thomas Stirling -	Mr. Stirling's Office is kept at the Office of the Clerk of the Peace for the County of Middleſex, on Clerkenwell Green.
Regiſter of Hair Powder Certificates - -	M. E. Sherwill -	Ann. Salary £. 80
His Aſſiſtant -	Vacant - - -	- - 60
SEA POLICY OFFICE.		
Diſtributor of Sea Policy Stamps	W. H. Hart -	Ann. Salary £. 300
Deputy to Ditto	J. C. Cogan - -	- - 150
Regiſter of Warrants for Sea Policy Stamps	J. J. Baſſett - -	- - 125
Deputy to Ditto	F. Green - -	- - 100
Keeper of the Credit Ledger	A. Dundas - -	- - 100 } Explained by the Titles of their Employments.
Keeper of the Caſh Ledger	B. Muſſon - -	- - 100
Clerks to the Diſtributor of Sea Policy Stamps -	T. S. Beresford	- - 80
	W. Mercer -	- - 80
Meſſenger - -	W. Wingate - -	- - 40

That,

That in anſwer to the further Order of the Committee, dated the 2d May, we beg Leave to add the following Account of the Emoluments received by any Officer of this Revenue, from Penſions, or Places, or other Employments under Government.

Names.	Situations in the Stamp Office.	Penſions, Places, or other Employments under Government.
John Byng, Eſq.	A Commiſſioner -	Has, for his Superintendence of the Barracks at Knightſbridge, an Allowance of 10*s.* per Diem—knows of no other Emolument.
J. Smith, Eſq.	Receiver - -	Is Agent for the Out Penſioners of Chelſea Hoſpital, with a Salary of 1,000*l.* per Annum, and an Allowance of 1*s.* per Pound for each Penſioner paid at Chelſea, &c. amounting to 574*l.* Out of the Firſt, he pays a Deduction of 1*s.* in the Pound, and Salaries to Clerks and Agents in England, Scotland, and Ireland, to the Amount of 674*l.* which leaves a Net Salary to the Agent of 900*l.* per Annum.—Alſo Government Agent for Newfoundland, with a Salary of 100*l.* per Annum.
P. Brydone, Eſq.	Comptroller - -	Has a Patent Place in the Cuſtoms at Briſtol.—Annual Salary 31*l.* 13*s.* 4*d.* with Fees, which vary from 260*l.* to 370*l.* a Year.
Edward Badger	Comptroller's 5th Clerk	Is one of His Majeſty's Gentlemen Penſioners, with a Salary of 75*l.* per Annum, by Purchaſe.
E. Eſtcourt, Eſq.	Solicitor - -	Receiver General for the County of Monmouth, under the Commiſſioners for the Affairs of Taxes.
James Royer -	Clerk of the Securities	Has Allowances at the Treaſury of 300*l.* and 200*l.* per Annum.
William Allen	Regiſter of Warrants for ſtamping -	Is a Commiſſioner of the Lottery, with a Salary of 146*l.* 5*s.* per Annum. Has an Emolument of 10*s.* per Day, during his Attendance, as One of the Governors and Directors of the Royal Hoſpital at Greenwich.
W. R. Duill -	Aſſiſtant to the Inſpector of Courts and Corporations within the Bills of Mortality. Alſo Aſſiſtant to the Regiſter of the Perſonal Legacy Duty.	Receives from His Majeſty's Commiſſioners of Exciſe the Sum of 50*l.* per Annum; being a Compenſation for the Loſs of his Office as Aſſiſtant Clerk in the Wine Licence Office, when the Duty was removed from the Management of the Commiſſioners of Stamps. Alſo receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 125*l.* per Annum, for figuring and examining the Tickets.

Names.	Situations in the Stamp Office.	Penſions, Places, or other Employments under Government.
F. Blackſtone -	Diſtributor of Stamps for London. Alſo an Inſpector of Gaming Houſes, and Venders of Cards, Dice, and Pamphlets. And Principal Surveyor and Inſpector of Carriages (with reſpect to the Stage Coach and Diligence Duties) within the Cities of London and Weſtminſter, and within 3 Miles thereof.	Receives an Emolument of 140*l.* per Annum, from a Place in the Cuſtom Houſe.—Land, and all other Taxes, are deducted
Edward Royer -	A Stamper - -	Receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 77*l.* 10*s.* per Annum, for examining and checking the Tickets.
J. Hooper -	Ditto - -	Is a King's Meſſenger, with a Salary of 60*l.* per Annum, and Board Wages when on Duty.
Lionel Booth -	Ditto - - Alſo Aſſiſtant to the Regiſter of Pamphlets.	Receives 14*l.* per Annum from the Poſtmaſter General, for keeping a Receiving Office, for Letters, at No. 14, Duke Street, Portland Place.
Robert White -	A Stamper - -	Receives from the Managers and Directors of the State Lottery an Allowance of 5*s.* per Day for his Attendance at Guildhall during the Drawing of the Lottery.
Chris. Turner -	A Rolling Preſs Printer	Was a Coaſt Surveyor at the Cuſtom Houſe—is now on the Superannuated Liſt, with an Allowance of Sixteen Guineas a Year.
John Lucas -	A Watchman -	Receives 10*l.* per Annum, at the Hawkers and Pedlars Office, for ſtamping the Licences.
Edward Croſs -	A Searcher and Surveyor of Cards and Dice.	Keeps an Office at Teddington, under the Poſtmaſter General, for receiving Letters; the Emoluments from which has never exceeded 12*s.* per Annum.
A. Bulgin -	A Searcher and Surveyor of Cards and Dice. Alſo an Inſpector of Gaming Houſes, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary as Aſſiſtant Office Keeper at the Foreign Department of the Secretary of State's Office, which, for the laſt Year, was 100*l.* but does not expect to retain the Place.
Thomas Major	Marker of Dice - Alſo Engraver of Stamps.	Receives a Salary of 50*l.* per Annum, ſubject to Taxes, as His Majeſty's Chief Engraver.

George

Names.	Situations in the Stamp Office.	Penſions, Places, or other Employments under Government.
George Harris -	An Inſpector of Gaming Houſes, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary of 300*l.* per Annum, as a Clerk in the Office for auditing the Public Accounts.
James Walſh -	Late Clerk to the Storekeeper of Glove Licences and Labels.	Has a Situation under the Duke of Portland, of a confidential but temporary Nature, with a Salary of 100*l.* per Annum.
J. Fiſher, Eſq.	Joint Diſtributors of Stamps for the Exciſe.	Secretary to the Commiſſioners of Exciſe.
W. Jackſon, Eſq.	— — —	A Commiſſioner of Exciſe.
		N. B. The Commiſſioners of Stamps not having received any Anſwer from theſe Gentlemen to the Application made to them, in purſuance of the Order of the Committee, are unable to make a more ſpecial Return.

That, in Anſwer to the laſt Order of the Committee, dated the 11th of May, we certify;

That the Office is always open, except Holydays, from Half after Eight o'Clock in the Morning till Two, and occaſionally alſo on Holydays, when the Public Buſineſs requires it.

That the Official Attendance is alſo Daily, in moſt of the Departments, and where that is not neceſſary, from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occaſion demands.

And the Duty required to be performed in each Office is duly executed, either by the Principals, Deputies, or Clerks therein, according to the Nature of the ſeveral Employments, and agreeably to the eſtabliſhed Uſage and Cuſtom of the Revenue under our Care.

Stamp Office,
22d May, 1797.

EXAMINATION of JAMES BINDLEY, Esq. Commissioner of Stamp Duties; taken the 12th Day of June, 1797.

Q. HOW are the Distributors in the Country paid?—*A.* By a Poundage of £. 5 per Cent. on the Amount of their Remittances, which Poundage they retain in their own Hands, and charge in their Annual Accounts. The original Poundage, in 1694, was £. 7½ per Cent. it was reduced to £. 5 per Cent. about 1765 or 1766. The Head Distributor is alone accountable to the Office for the Whole of the Duties received. He is obliged to employ a great Number of Sub-distributors, to whom he allows £. 2½ per Cent. and for all whom he is answerable.

Q. What is the Discount allowed in London?—*A.* It is fixed by Act of Parliament at £. 2 per Cent. to each Person who takes Stamps to the Amount of £. 10 and upwards.

Q. What Proportion of the Revenue arises in London, and in the Country?—*A.* About Half in London.

Q. To whom do the Head Distributors in the Country remit the Money they receive?—*A.* To the Board, by Bills payable to the Receiver General; generally at a Month's Date; from some Places Bills cannot be got under Forty Days Date.

Q. Do they give Security?—*A.* Yes, to a large Amount, varying according to the Average Value of Stamps in their Hands.

Q. How are the Accounts of the Head Distributors passed?—*A.* They are Annually transmitted upon Oath.

Q. How frequently are Remittances made by the Country Distributors?—*A.* No stated Rule—they are directed to remit as soon as their Receipts are worth remitting.

Q. How frequently are Payments made into the Exchequer by the Receiver General?—*A.* Weekly—on a Wednesday the Balance of the Account made up on the Monday is paid into the Exchequer.

Q. Is the Collector of the Stamp Duties in Scotland as much under the Controul of the Board as the Head Distributors of English Districts?—*A.* He is on the same Footing in every Respect, except that he is paid by Salary instead of Poundage, which, on Account of the Extent of his District, would be excessive.

COMMISSIONERS RETURN to Queſtions propoſed to them by an Order of the Seleſt Committee on Finance, &c. dated Martis 4° die Julii, 1797.

His Majeſty's Commiſſioners for managing the Stamp Duties return the following Anſwers to the Queſtions propoſed by the Seleſt Committee on Finance, &c. in obedience to their Order, dated Martis, 4 die Julii, 1797.

Q. 1. Is the general Mode of collecting and accounting for the Stamp Duties the ſame now as ſtated in Numbers 6 and 7 of the Appendix to Second Report of Commiſſioners of Accounts?—If not, ſtate the Difference?—*A.* The ſame in every Reſpect, except that the Stamps impoſed on Sea Policies of Inſurance, in the 35th of the King, c. 63. and alſo the Stamps for Hat Linings impoſed in the laſt Seſſions of Parliament, c. 125. are iſſued from the Head Office, as well as in the Country, upon Credit, to Perſons dealing in thoſe Articles, the Parties giving Bond to his Majeſty duly to account for the Duties, purſuant to the Directions and Regulations of the ſaid Acts reſpectively.

Q. 2. What Steps are taken by the Board to prevent Accumulation of Balances in the Hands of the Country Diſtributors?—*A.* By the Inſtructions given them on entering upon their Office, frequent Reference to their Accounts, as kept by the Comptroller—Application by Letter from Time to Time to reduce their Balances—By occaſionally with-holding Stamps from ſuch as are remiſs in their Payments—by the Inſpection and Report of proper Officers ſent to examine the Stock of the Head and Under Diſtributors in the different Diſtricts—and from their own general Accounts, Dr and Cr, Annually exhibited to us on Oath.

Q. 3. What Means has the Board of judging whether they return more or leſs Money in their Hands?—*A.* The preceding Account will, it is preſumed, apply alſo to this Queſtion.

Q. 4. If the Poundage of £. 5 per Cent. was a ſufficient Allowance to the Head Diſtributors in 1765, is there not Reaſon to ſuppoſe it is more than ſufficient now, when the Revenue ariſing from Stamps is trebled or quadrupled?

5. Have any Steps been taken by the Board to aſcertain whether this Poundage could be diminiſhed without Detriment to the Public Service?

6. What Steps were taken for that Purpoſe when the Poundage was reduced in 1765 or 1766?

A. The Poundage of the Diſtributors of Stamps in England has been ſubject to Alterations, ſince the Eſtabliſhment of the Office, as follows—at firſt it was fixed at 18*d.* in the Pound on the Money collected

collected and remitted by them, on the several Duties; at which Rate it continued till 1758, when, in pursuance of an official Representation that it was a greater Allowance, with their other Advantages of Incidents, than was necessary for the Service of the Public, it was, by Treasury Order, reduced to £. 5 per Cent.—But, in the Course of the Year, the Commissioners represented, that in consequence of fresh Information received, and further Consideration of the Subject, they were of Opinion, that the Reduction was too great, and therefore recommended it to be again encreased £. 1 per Cent. which the Lords of the Treasury, by their Warrant, directed to be done accordingly.—In 1765 the Commissioners were required to consider of a further Reduction of Poundage, in consequence of the several additional Duties, when they reported, that £. 5 per Cent. appeared to them to be a sufficient Allowance for the Distributors in general, but with an Exception in Favour of those, whose Collections did not exceed £. 50 per Annum, who should be empowered to continue to charge their Poundage as before; which Regulation being approved of, was immediately adopted, and has not undergone any Alteration since that Time. From this Statement it will appear to the Committee, that this Sort of Allowance has been revised and modified from Time to Time, according to Circumstances; and proceeding upon the same general Principle of an extended Sale, there can be no Reason why the Profits thereon should not suffer some Abatement, with a due Attention however, to the additional Risk and Trouble that must necessarily be created by so great an Increase of Duties. both in Number and Amount. In order, however, that the Committee may have every Information to assist their Deliberations on this Article, which must be considered as of very great Importance to the Interests of the Revenue, in every Point of View, it may be here proper just to remind the Committee, that, in the Year 1783, on the Prospect of a very great Increase of Revenue by the various new Duties laid on in this Office about that Time, many of the Districts, and some not the most extensive, were divided, and additional Distributors appointed thereto by the Lords of the Treasury, by which Increase of Number, the Advantage of the Office was very considerably lessened to Individuals; and, as the Amount of those Duties, which were most reckoned upon (the Receipt Tax, for Instance, and some others) did not turn out well, and those on Horses and Carts were transferred, within a Year, to another Management, the Distributors, in fact, were put in a still worse Situation.

Q 7. Would it be possible to collect the Revenue in the Country without the Intervention of Head Distributors?—*A.* We beg Leave to give a decided Opinion, that any Alteration in this

Respect

Reſpect would be very prejudicial to the Intereſts of the Revenue.

Q. 8. What Payments do the Head Diſtributors make out of their Receipts, excluſive of the Poundage to the Sub-diſtributors?

A. We do not know of any Payments made by the Diſtributors out of their Receipts, except the Allowance of £. 2½ per Cent. to their Sub-diſtributors; and they alſo provide their Stationary at their own Expence.

Q. 9. What is the Poundage allowed in Scotland to the Sub-diſtributors? is it more than ſufficient?—*A.* The Poundage of £. 10 per Cent. granted to the Sub-diſtributors in Scotland, was ſettled at a Time when the Stamp Duties collected there were few, and of inconſiderable Demand compared with the preſent Conſumption; and was no more than a ſufficient Compenſation to theſe Officers for their Care and Trouble in the due Execution of their Duty; but in the preſent improved State of that Country, there does not ſeem to be a ſufficient Reaſon for continuing this Rate of Allowance, and, in fact, a Reduction of this Kind was thought of in 1783, when many additional and new Duties were brought into this Revenue, but no Proceedings were had upon it, then or ſince, as we did not think ourſelves authorized to proceed therein without Inſtructions from the Lords of the Treaſury ſo to do.

Q. 10. Are there any Reaſons why a large Monthly Balance ſhould be allowed to remain in the Hands of the Collector in Scotland?—*A.* The Head Collector of our Duties in Scotland we conſider to be under the ſame Regulations, with reſpect to his official Conduct, as the Diſtributors in England; and the general Orders for expediting the Payment of the Public Money into the Exchequer apply to him equally with others. As the Office at Edinburgh, however, has a Controul over all the Reſt in that Part of the Kingdom, and is the general Place both for Receipt and Diſburſement, we conceive it may be neceſſary for the Principal Collector to keep a larger Balance in his Hands than can be wanted elſewhere, and a Monthly Remittance is all that has been hitherto required of him—his Payments are made with great Punctuality, and his Bills are drawn at a very ſhort Date—and we think it probable, that he is enabled to be thus punctual and prompt, in conſequence of his having a conſiderable Sum accruing Daily in the Banks at Edinburgh, who, from thus taking Charge of the Public Caſh, and providing for the punctual Remittance of it to London, appear to have ſome Claim to a temporary Uſe of the Money ſo depoſited with them—we have written to Mr. Menzies on this Head, and ſhall caution him againſt any improper Detention of the Public Money, if any ſuch there has been, in future.

Stamp Office, Somerſet Place, 8th July, 1797.

An ACCOUNT of HOLIDAYS obſerved by the OFFICERS of the STAMP REVENUE.

HOLYDAYS.	HOLYDAYS.
Jan. 1. Circumciſion	24. St. Bartholomew
6. Epiphany.	Sept. 2. London Burnt—if on Sunday, kept Monday
18. Queen's Birth-day—if Sunday, kept Monday	18. King George the 1ſt and 2d Landed
25. Converſion of St. Paul	21. St. Matthew
30. King Charles the 1ſt's Martyrdom—if Sunday, kept Monday	22. K. Geo. 3d. crowned—if Sunday kept Monday
Feb. 2. Purification of the Virgin Mary	29. St. Michael,—Princeſs Royal born
24. St. Matthias	Oct. 18. St. Luke
Mar. 25. Lady Day	25. King George the 3d's Acceſſion—if Sunday kept Monday
Apr. 23. St. George	28. St. Simon and Jude.
25. St. Mark	Nov. 1. All Saints
May 1. St. Philip and St. James	4. King William Landed
17. Princeſs of Wales born	5. Powder Plot—if Sunday kept Monday
29. King Charles's Reſtoration—if Sunday, kept Monday	9. Lord Mayor's Day,—if Sunday kept Monday
June 4. K. Geo. 3d. born—if on Sunday kept Monday	17. Queen Elizabeth's Acceſſion
11. St. Barnabas	25. Dukeof Glouceſter born
24. St. John Baptiſt	30. St. Andrew
29. St. Peter and St. Paul	Dec. 21. St. Thomas
July 25. St. James	25. Chriſtmas Day
Aug. 1. Lammas	26. St. Stephen
11. Princeſs of Brunſwick Born	27. St. John
12. Prince of Wales Born, if Sunday kept Monday	28. Holy Innocents.

MOVEABLE HOLYDAYS.

Shrove Tueſday	Eaſter Wedneſday
Aſh Wedneſday	Aſcenſion Day
Good Friday	Whitſun Monday
Eaſter Monday	Tueſday
Tueſday.	Wedneſday

HIS

HIS Majeſty's Commiſſioners for managing the Stamp Duties, beg Leave to acquaint the Select Committee on Finance, &c. in Obedience to their Order, dated Lunæ, 12° die Junii 1797, reſpecting the Obſervance of Holidays at this Office, that the Practice, as far as we can trace it back, is nearly co-eval with our Eſtabliſhment; and has been recognized and admitted (but under what Limitations, in point of Number, cannot now be exactly aſcertained) both by official Documents and continued Uſage to the preſent Time. And in reſpect of the Authority by which they are conſtituted, there can be no Doubt but that they were, at firſt, ſettled, as they have been ſince varied, according to Circumſtances, at the Diſcretion of the Commiſſioners for theſe Duties for the Time being; in whom the Power of appointing the Days and Hours of Attendance for the Diſpatch of Buſineſs, together with the Direction and Management of the Whole, is, of courſe, veſted by the very Nature and Proviſions of the Commiſſion under which they act. And it is moſt reaſonable to preſume, that the Selection of proper Days to be obſerved as Holidays was in general regulated by the Practice of the other Revenue Boards of earlier Eſtabliſhment.

Of the different Holidays enumerated in the annexed Liſt, thoſe which are Statuteable explain themſelves; and with reſpect to the reſt, ſome are kept on Days when, by common Conſent, little or no Buſineſs is expected to be tranſacted in the City of London, at the Bank, or other Public Offices; ſome have been adopted as commemorative of great national Events; viz. The Anniverſary of Queen Elizabeth's Acceſſion; the Firſt Landing of King William and King George the Firſt in this Country; a Deliverance of his late Majeſty from the great Dangers of the Sea; with the Birth and Coronation Days of the Reigning Sovereign. And to theſe have been uſually added (as Occaſion was, and a Senſe of Propriety and Reſpect demanded from Men holding Official Situations by the Favor of the Crown) the Birth Days of the Queen Conſort; the Heir Apparent, and his Princeſs; and others of the Royal Family in immediate Degree of Relation to the Crown, at the Time; and the remaining Days are ſuch as are diſtinguiſhed in the Kalendar; and for the Obſervance of which particular Services are appointed by the Church.

That the Public Buſineſs has been delayed, or otherwiſe injured by the ſhort occaſional Receſs from official Duty, thus afforded to thoſe who are conſtantly engaged therein, but at ſuch Time, ſo far as relates to this Revenue, we have no Reaſon whatever to apprehend, as the Holidays in general are well known to all Perſons frequenting this Office, who take Care always to be provided in Time with a due Aſſortment of Stamps to anſwer the Public Call during

during ſuch Intermiſſion, in Town; and the Country Demands are conſtantly expedited in the ſame Way, and particular Attention is paid in this Reſpect previous to the Commencement of the Holidays at Eaſter, Whitſuntide, and Chriſtmas, which being conſecutive Days may be ſuppoſed, of any in the Year, the moſt likely to create Delay or Embarraſſment, if not foreſeen and guarded againſt, as before mentioned. And, in fact, we do not know that any Alteration in this Reſpect has been required, or that any great Benefit would Reſult therefrom, either to the Revenue or the Public at large.

That having thus far conſidered the Object of Inquiry as intereſting the Public, we beg Leave to ſtate to the Committee what has occurred to us, taking it on the Ground of perſonal Benefit and Accommodation.

The Nature of our Eſtabliſhment not admitting of any general Receſs, and the Office being, with the above Exceptions, conſtantly open for the Diſpatch of Buſineſs; the temporary Relief afforded now and then by the Interpoſition of a Day or Two of Non-attendance to the Officers in general, and particularly to thoſe employed in the manual and laborious Part of our Buſineſs (many of whom are engaged likewiſe in other ſmall Concerns for the better Maintenance of themſelves and Families) will be eaſily conceived to be not only acceptable but even neceſſary to the Men in general; but eſpecially ſo to thoſe of infirm Health, and who are already advanced in Years.

There is beſides another Circumſtance relating to this Queſtion, which, touching ourſelves particularly, we would willingly have paſſed by for the preſent; but as it affects likewiſe our Secretary, his Clerks, and ſeveral other Perſons in immediate Attendance on the Board during its Sitting, it is a Matter of Juſtice due to thoſe concerned, to ſtate it fully to the Committee; and we think this the more requiſite, as it might otherwiſe never come to the knowledge of thoſe Gentlemen who have inſtituted this Enquiry.

From the Commencement of this Revenue, till within about Ten Years paſt, the Official Attendance, on what are commonly called Board Days, for the Commiſſioners, and the different Perſons connected with them, and acting under their Orders, was never more than Three Days in the Week, ſubject ſtill to the allowed Abſence on Holidays, as uſual; but in conſequence of the great Increaſe of Buſineſs, ariſing from the Accumulation of Taxes, not only of Stamp Duties, the original Object of this Revenue, but of various other Kinds, not of the ſame Growth, we have, for the Period above named, of our own Motion, and without any Direction by Authority, or Requiſition from that Part of the Public with whom we are immediately concerned, voluntarily ſubjected

ourſelves

ourſelves, and conſequently the ſeveral Officers of the foregoing Deſcription, to a Daily Attendance; which, conſidering our Number of Five Commiſſioners only, is, we believe, as cloſe an Application, both of Time and Attention, to the Duties of Office, as will occur to the Committee, in their Enquiries on this Head, of the different Boards in the Revenue Department of Government.

That notwithſtanding, we beg Leave to aſſure the Committee, that if a partial or even total Abolition of an Indulgence, ſo long admitted, and, as we truſt, not abuſed in the Exerciſe of it, ſhall, in their Opinion, be of ſufficient importance to deſerve the Attention of Parliament, we ſhall not be forward to object to ſuch Regulations as the Legiſlature in its Wiſdom ſhall think fit to make in that Behalf; not doubting but that due Regard will be had, in ſuch Caſe, to the Intereſts of thoſe Perſons, who having undertaken their ſeveral Employments under the Expectation of poſſeſſing them with all the Advantages thereunto belonging, will feel themſelves materially affected by any Alteration that ſhall be made as to their Hours of Attendance;—a Conſideration which we are perſuaded the Committee will not, from the foregoing Statement, overlook in their Deliberations on this Head.

Stamp Office, Somerſet Place,
7th July, 1797.

SEVENTH

B L

SEVENTH REPORT.

POST OFFICE.

(Ordered to be printed 19th July, 1797.)

YOUR Committee, in reporting upon the Regulations and Checks which have been applied to control this Branch of the Public Expenditure, and how far they have been effectual, proceed to ſtate, that the Report of the Commiſſioners of Enquiry, made the 30th June 1788, upon the Poſt Office, was by an Order in Council, dated October 14th 1789, referred to a Committee of the Lords of His Majeſty's Privy Council. From thence it paſſed, January 12th, 1792, to the Lords of the Treaſury, who, having thought it expedient to refer the ſame to His Majeſty's Poſtmaſter General for their Opinion and Report upon the Regulations therein ſuggeſted, and having received their Obſervations, together with a propoſed Eſtabliſhment of the General Poſt Office, both in England and Scotland, reported the ſame, with their Approbation, to the Lords of the Committee, at whoſe Recommendation His Majeſty was graciouſly pleaſed, with the the Advice of His Privy Council, to order the Regulations and Eſtabliſhments ſo propoſed and approved to be carried into Execution under the Directions of the Lords of the Treaſury.

§ 1. Your Committee, therefore, without following the detailed Remarks of the Commiſſioners of Enquiry, but claſſing the Regulations recommended by them under Three Heads, *viz.*

ourſelves, and conſequently the ſeveral Officers of the foregoing Deſcription, to a Daily Attendance; which, conſidering our Number of Five Commiſſioners only, is, we believe, as cloſe an Application, both of Time and Attention, to the Duties of Office, as will occur to the Committee, in their Enquiries on this Head, of the different Boards in the Revenue Department of Government.

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§ 1. Your Committee, therefore, without following the detailed Remarks of the Commiſſioners of Enquiry, but claſſing the Regulations recommended by them under Three Heads, *viz.*

1. Regulations reſpecting Fees and Emoluments;
2. Regulations reſpecting the Abolition of Offices, or Addition of Officers and Clerks; and
3. Regulations of the Buſineſs of the Office.

Obſerve, 1ſt, That all the Regulations recommended by the Commiſſioners, reſpecting Fees and Emoluments, appear to have been adopted under the new Eſtabliſhment of 1793, except in Four Inſtances, *viz.* 1. With regard to the Franking of News-papers by ſome of the Officers in the Inland Office. The Reſident Surveyor in this Office is paid entirely by their Sale, guaranteed to him by the Public at £. 700 per Annum; and the Six Clerks of the Roads have alſo this Privilege continued, for Reaſons ſtated by the Poſtmaſter General.

2. As to Fees on regiſtering Packets of Value, becauſe the Poſtmaſter General obſerve, that thoſe Fees, being optional, would not be paid at all as Matter of Revenue.

3. As to the Emoluments of the Officers of the Poſt Office at Edinburgh, where the Poſtmaſter General has thought it proper that the ſame Chriſtmas Gratuities, and Privilege of franking News-papers, ſhould take place as in England.

4. Alſo, as to the £. 2½ per Cent. claimed by the late Comptroller General, which the Commiſſioners of Enquiry recommend to commence, according to the Tenor of his Warrant of Appointment, when the Net Revenue of the Poſt Office ſhall exceed £. 300,000 a Year.

This the Poſtmaſter General treat as a general Propoſition, that the Comptroller General ſhould be intereſted in the Productiveneſs of the Whole of the Poſt Office Revenue, which, they remark, depends upon many Circumſtances unconnected with

BL

with the Exertions of ſuch an Officer, and may generally be expected to increaſe in Proportion to the Wealth and Commerce of the Country.

On this Subject Your Committee forbear to dwell, the Queſtion relative to the Mode of compenſating the Services of the late Comptroller General being under the Conſideration of Your Honourable Houſe.

2d. Reſpecting the Abolition of unneceſſary Officers, or the Addition, in other Inſtances, of Clerks for the increaſed Buſineſs of the reſpective Offices, the greater Part of the Regulations recommended by the Commiſſioners of Enquiry have been complied with, either in the ſpecific Adoption of their Plans, or in the virtual Adoption of them, by transferring the Buſineſs of ſome of the Offices to other Offices; but Your Committee can pronounce no Opinion as to the Proportion which the Number of new Officers and Clerks bears to the Increaſe in the Buſineſs of the Poſt Office.

In ſome Caſes the Penſions and Salaries recommended by the Commiſſioners of Enquiry have been exceeded.

Under this Head, Your Committee muſt obſerve upon the Salary given to the Secretary * of the Poſt Office in the new Eſtabliſhment. The Commiſſioners Report ſtates his Salary and Agency for the Packets to have amounted, in 1784, to £. 1,738. 3*s*. 4*d*.; the Agency that Year being £. 1,169 11*s* 4*d* (but in a Year of War it has amounted to upwards of £. 2,000). He had only reſigned the Secretaryſhip of the Foreign Office in the July preceding their Report, and was Part Owner of ſeveral of the Packet Boats in the Service of the Poſt Office on the Falmouth Station. Of the ſerious Abuſes in the Packet Department the Commiſſioners ſpeak in the ſtrongeſt Terms, and much at length, ſtating £. 68,000 to have been unneceſſarily expended, between April 5th, 1775, and

* Supplement (A.)

April 5th, 1788, " which Sum might, and ought to have " been ſaved." An Account laid before them ſhews the total Expenſe, from 5th April 1770, to 5th April 1787, of the Packets to have been £. 1,038,133. 4*s.* 9*d.* Upon inſpecting this Account the Commiſſioners ſay,* " That at the Expence of " Captures, Repairs, and Hire, naturally attracted their " Attention, eſpecially as they found many of the Officers of " the Poſt Office were Owners of ſuch Packets, even down " to the Chamber Keeper ; and that the Principal Officer in " this Department (the Secretary) was not only intereſted as " an Owner in ſeveral, but had an Emolument of £. 2½ per " Cent. as Agency upon the Amount of the whole Ex- " penditure, which Agency upon the Sum above-mentioned " muſt have amounted to near £. 26,000 ; add to this, the " Annual Gain as Part Owner of ſundry Packets, and the " Emoluments to his Office from the Packet Service alone, " for the above Period, could be little leſs than £. 50,000."

" So conſiderable an Advantage obtained (they obſerve) " from a Service over which it was, in part, his Duty to ſuper- " intend, and to check every improvident Expence, needs " no comment ; it is only ſurprizing the Continuance of it " ſhould have been permitted even to this Day."—Notwith- ſtanding this and other Paſſages of ſevere Reprehenſion in the Commiſſioners Report, this Secretary, though the Commiſſioners Report was made in June 1788, remained unnoticed as to the Shares in the Packets till March 6th, 1793, and, after all, is ſtill Proprietor in one of the remaining old Packets, beſides which he has a net Salary of £. 1,000 a Year, and £. 400 Annuity annexed to his Office, and inſtead of his retiring from his Situation upon his becoming unable to perform his Office, the Principal Reſident Surveyor is, within theſe Five Months, appointed Joint Secretary with him. No Alteration whatſoever takes place, however, on this Occaſion, in the Firſt Secretary's Salary, but the Joint Secretary retains the

* Com. of Enq. p. 34.

the Emoluments of his former Office (that Office being aboliſhed); and he ſtates it to be ſettled, in caſe of the Firſt Secretary's Demiſe, that he is to become ſole Secretary, with a Salary of £.500 a Year, in Addition to the Guarantee of £.700 a Year, which he now receives. It is meant that theſe Two Sums, in future, ſhall become the total Amount of the Annual Income of the Secretary of the Poſt Office. This Indulgence towards the Firſt Secretary is certainly not calculated to encourage, in the other Officers of the Poſt Office, a ſtrict Attention to the Duties of Œconomy in their ſeveral Departments, or rather it is not calculated to diſcourage the Reverſe; a Principal much to be attended to in rewarding the Services of Public Officers.

Of Mr. John Stanton, the late Comptroller of the Bye and Croſs Roads, the Commiſſioners of Enquiry ſay, "That "being then but lately appointed, and having another Office "in the Department producing upwards of £.200 a Year, "which he executes by Deputy, they are doubtful whether "any Compenſation ſhould be made to him for the Loſs of "the Office; but that the Collector, having been long an "efficient and able Officer, ought to have a proper Proviſion for Life."—Your Committee, finding that the Comptroller had retired under the new Eſtabliſhment with a Penſion of £.600 a Year, which is more than his Pay and Emoluments are ſtated in the general Account of Salaries, &c. to have been in 1782, whilſt the Collector has alſo retired upon £.200 a Year, thought it right to enquire what Office Mr. John Stanton, the late Comptroller of Bye and Croſs Roads, continues to hold, with its Salary and Emoluments, and whether executed by Deputy; alſo the Reaſons upon which Mr. Stanton's Penſion of £.600 was granted.

To this a Return has been made, that Mr. John Stanton was appointed Poſtmaſter of Iſleworth in June 1780, the Duty

Duty of which Office is, and was done by his Predeceſſor, by Deputy, though he has at Times reſided on the Spot, and attended to it himſelf; the Salary of this Office is £. 75. 8s.; and the Emoluments, which vary conſiderably from accidental Circumſtances, were, from the 10th of October 1795, to the 9th of October following, £. 222. 9s. 6d. amounting in the Whole to £. 297. 17s. 6d.

Mr. Stanton was appointed Comptroller and Reſident Surveyor of the Bye and Croſs Road Letter Office, on the 21ſt of September 1785, with a Yearly Salary and Emoluments amounting to £. 687. 10s. which is the ſame as was received by his Predeceſſor. The Duty of theſe Offices were executed by Mr. Stanton till the 5th of January 1793, when, from an Arrangement of the Privy Council, in conſequence of the Report of the Commiſſioners of Enquiry, thoſe Offices were aboliſhed, and a Penſion of £. 600 per Annum was granted to Mr. Stanton in lieu thereof.

Mr. Stanton, it appears, is Forty Years of Age, or thereabouts, and the Joint Secretary* of the Poſt Office ſtates, by Command of the Poſtmaſter General, as the Reaſons upon which the Penſion of Mr. Stanton was granted, that his Office was declared unneceſſary by the Report of the Commiſſioners of Enquiry on this Office, and that his Penſion was ſettled in Conformity to the Principle laid down by the Commiſſioners, as appears by the Extract from their Report; namely:

"In the Courſe of this Enquiry we have found ſome "Offices Sinecures, others rendered unneceſſary by the Ar- "rangements in conſequence of Mr. Palmer's Plan, and "others we have recommended to be aboliſhed; we are, "however, of Opinion that the preſent Poſſeſſors of ſuch "Offices ought not to ſuffer in their Income from Regula- "tions made for the Public Benefit, but that they ſhould "be

* Supplement (B.)

" be compenſated for the Loſs of Office by an Annuity dur-
" ing their Lives, unleſs otherwiſe provided for in the Ser-
" vice of Government."

On this Your Committee obſerve, that the Amount of Mr. Stanton's Salary and Emoluments, in the general Account of the Poſt Office Eſtabliſhment, does not agree with that ſtated in the particular Return; it being ſtated in the general Account to have been, in 1782, £. 570 1s. 8d. whilſt the particular Return to the Enquiry of Your Committee ſtates him to have been appointed the 21ſt Sept. 1785, with a Yearly Salary and Emoluments amounting to £. 687. 10s.; but this Difference ariſes, as it appears by the Examination of Mr. Freeling, Joint Secretary * of the Poſt Office, from Mr. Stanton's Allowance of Houſe Rent, which was £. 100 a Year, not having been ſtated in the Fees and Emoluments of the Office for 1782. This, though it reconciles the Accounts, does not juſtify the Amount of the Penſion granted to Mr. Stanton; and the general Opinion of the Commiſſioners, which is quoted as a Juſtification of this Penſion, appears to Your Committee to be ſuperſeded by their particular Opinion upon this Caſe, as ſtated in the Opening of this Subject. At all Events Your Committee muſt obſerve, that the Amount of this Penſion largely exceeds the Rate of Compenſation ſtated to be allowed even to Officers retiring after long Service, and at an advanced Age, being uſually calculated at Two Thirds of their former Income.

Mr. Potts, late Comptroller of the Inland Office, has retired on a Penſion of £. 700 a Year, and is now in America. He is about 60 Years of Age. His Office is ſtated to have produced in Salary, £. 336 6s. 8d. beſides Emoluments from the Privilege of ſending Newſpapers and periodical Papers, &c. to the Weſt Indies and America, ſtated, in 1791, to have made his Income amount to £. 781. 6s. 8d. but

* Supplement (C.)

but in 1793 ſuppoſed to have been more conſiderable, as one of the Officers recollects to have ſeen Mr. Pott's Books, by which it appeared that the Profits upon News-papers alone ſomewhat exceeded £. 900 for that Year.

The Office of Secretary to the Foreign Department, ſay the Commiſſioners of Enquiry, is not neceſſary; the Duty has been always performed (until July preceding their Report) by the Secretary of the Poſtmaſter General, to whom it ought to revert.

The Secretary, Mr. Maddiſon, Nephew to Mr. Todd, has retired on a Penſion of £. 200 a Year.

The Solicitor has a Salary of £. 200 a Year, and an additional £. 100 in lieu of Fees, whereas the Commiſſioners recommended a Salary of £. 200 Net, and without Fees.

An Obſervation of the ſame Nature, reſpecting the Exceſs of Salaries beyond thoſe recommended by the Commiſſioners, applies with reſpect to the Receiver General and his Clerks, the Accountant to the Bye and Croſs Roads and his Clerk, and the Deputy Accountant General. Theſe Additions may, however, have been rendered proper by the Accumulation of Buſineſs in their different Departments.

An Architect has been appointed in this Office, ſince 1784, with a Salary of £. 150 a Year, who acts as Surveyor with regard to all their Buildings, and examines, certifies, and reports on all Bills for the Information of the Poſtmaſter General, previous to the granting Warrants for their Payment. He is ſtated to have no Commiſſion on Account of Buildings at the Poſt Office under his Direction.

The Penny Poſt Office is ſo much altered from its Eſtabliſhment, as it ſtood previous to 1794, that the Regulations of the Commiſſioners of Enquiry, reſpecting its Officers and

and their Salaries, are by no Means applicable, except ſo far as relates to aboliſhing Fees and Emoluments, which are not permitted on the new Plan.

3d. Some Regulations in tranſacting the Buſineſs of the Office, recommended by the Commiſſioners, have been objected to by the Poſtmaſter General, ſome only adopted in Part, and others not noticed in their Obſervations. Your Committee will briefly ſtate, upon the Whole of this Subject, what appears to them the moſt important.

The Commiſſioners ſtate, "That the Office of the Accountant General ought to form a Check upon that of the Receiver General; that Officer ought to have Knowledge of all his Receipts and Payments, for which Purpoſe not only the Bills remitted by the Deputies ſhould be entered by him, but the Caſh Remittance alſo, Daily, as it is made; and the Letter Bill Clerk in the Inland Office, and Deputy Comptroller in the Foreign, ought to tranſmit to this Office the Amount of the Payments made from Time to Time by the Letter Carriers and Window Men; this will not only enable the Office to check the Receiver General's Weekly Receipts, but be the Means of more regularly ſubſtantiating the Remittances from the Deputies, which at preſent are chiefly taken from the Receiver General's Books. This," they remark, "is a very diſorderly Mode of proceeding."*

All Warrants from the Poſtmaſter General, they recommend to be entered in this Office previous to Payment, which will eſtabliſh a Check upon the Credits of the Receiver General. This Officer is required to examine and ſtate all Bills for Articles ſupplied, or Services performed, previous to their being laid before the Poſtmaſter General; but ſuch Examination only extends to the ſame being right caſt, for he is not empowered to call for the Authority for the Expenditure, nor for the Vouchers of its being duly made.

* Com. of Enq. Rep. p. 23.

As the Expenditure in the various Departments of this Office amounts to a very conſiderable Sum Annually, they are of Opinion, that it ſhould be ſubjected to a very ſtrict Control, and that there ought to be a Power veſted in the Accountant General, for the ſpecial Purpoſe of examining, certifying, and reporting upon all Bills before Warrants are granted for Payment thereof; he ſhould have Power to call for the Authority, and to judge of the Reaſonableneſs of the Charge made, and of the Vouchers exhibited to ſupport it; upon all which he ſhould report his Opinion to the Poſtmaſter General for their Information, previous to their granting Warrants for the Amount. "We deem," ſay they, "ſuch "a Control abſolutely neceſſary, and we conceive that the "Accountant General is the proper Perſon to perform this "Duty; we are, however, of Opinion, that this Officer "ſhould be independent of the Poſt Office, and his Appoint-"ment originate from the Commiſſioners of Your Majeſty's "Treaſury."

To this the Poſtmaſter General have objected as to the Independence of the Accountant General, becauſe, "they "being reſponſible for the Whole, if their Officers are to be "exempted from Obedience to them, perpetual Confuſion "muſt enſue." They alſo ſay, "that the Accountant Ge-"neral ought not to have a Power of ſuſpending, if the "Secretary, Comptroller of the Foreign Office, and Receiver "General and Comptroller of the Bye and Croſs Road Office, "have it not; if he reports to the Poſtmaſter General the "Miſconduct of any of his Officers, he is ſure of being "properly ſupported." As to the Accountant General checking the Receiver General's Accounts, it is ſaid by the Poſtmaſter General, that they have frequently deſired him to do ſo; it is done in Part, and when the new Eſtabliſhment takes Place, it ſhould be conſidered as his conſtant Duty to

point

point out to the Poſtmaſter General any improper Articles, of which the Poſtmaſter General will judge.

The Eſtabliſhment at preſent belonging to the Accountant General's Office, detailed in a ſubſequent Part of this Report, would not be equal, it is ſaid, to the various Duties recommended by the Commiſſioners. His Control over the general Receipt of the Revenue of the Poſt Office is complete at preſent, and independent of the Poſtmaſter General, as regular Returns are made to him from the different Departments of the Poſt Office, of all Sums paid to the Receiver General, whoſe Accounts muſt ultimately correſpond with the Aggregate of thoſe returned to the Accountant General from the different Offices. The Expenditure of the General Poſt Office is under the Diſcretion of the Poſtmaſter General as to its Reaſonableneſs and Expediency, but ſubject to the Examination and Signature of the Accountant General as to its Correctneſs and Calculation, prior to the Payment of the Warrants. The Bills which are remitted from the Country Poſtmaſters to the Secretary of the Poſt Office, cannot be carried to their Credit with the Receiver General, as Caſh, till they are actually paid, and are in the Office at the Riſk of the Country Poſtmaſter till that Period; the Check, therefore, as to that Part of the Revenue, is held upon the Receiver General's Caſh Account. The Accountant General is the proper Officer of the Poſt Office, under the Poſtmaſter General; the Receiver is a Patent Officer under the Treaſury, not reſponſible to the Poſtmaſter General, but to the Treaſury. It ſeems, therefore, leſs neceſſary to erect the Accountant General into an Officer independent of the Poſtmaſter General, which could only be done by a conſiderable Addition to the Eſtabliſhment of the Office of the former. It may not, however, we conceive, be improper, by ſome Regulation of Office from the Poſtmaſter General, to furniſh this Officer with further Powers, and to increaſe his Duties, by directing, and enabling

him to check the Receipts of the Receiver General Weekly, according to the Firſt Part of the Commiſſioners Statement.

Reſpecting the Power recommended to be veſted in the Accountant General, for the Purpoſe of examining, certifying, and reporting upon all Bills, this, as has been already ſtated, is examined by the Architect, whoſe Duties as Architect and Surveyor, and the Mode of executing them, are detailed by himſelf in a Letter to the Poſtmaſter General, January 19th, 1793; to whoſe Orders of Auguſt 22d, 1787, we alſo refer on the Subject of the regular Audit and Checks of Tradeſmen's Bills.

The Commiſſioners have recommended that the Public Money ſhould be lodged in the Bank, in the Name of the Receiver General, who ſhould ſpecify in his Drafts the Services for which it is drawn, in like Manner as the Paymaſter General of the Forces and Treaſurer of the Navy now do.

On this the Poſtmaſter General refer to a Letter of Mr. Mortlock's to their Lordſhips, dated January 18th, 1793, in which Objections are ſtated to this Meaſure, and the Balances now remain in the Receiver General's Hand, with this Difference, however, that he pays the Money into the Exchequer as it ariſes in each Quarter, under ſuch Circumſtances as Your Committee ſhall have occaſion to notice more particularly in their ſubſequent Obſervations.

The Commiſſioners are of Opinion, that the Poſtmaſter General at Edinburgh ought not to retain Balances in his Hand, but remit them Weekly, and tranſmit at the ſame Time a Weekly State of his Receipts and Payments, examined and certified by the Accountant.

To this it is objected by the Poſtmaſter General, that as this could be only for the Edinburgh Collection, and not for the

the Deputies all over Scotland, it would be very troubleſome to him, and of no Uſe to the Poſt Office: He had not a Shilling in his Hands for the Quarter ending 10th October 1792, which Year immediately preceded the Date of the Poſtmaſter General's Obſervations.

The Commiſſioners had ſtated, that they found from the Accounts tranſmitted by the Deputy Poſtmaſter at Edinburgh, that he conſtantly retained a Balance of upwards of £.10,000, although the Amount of his Quarterly Diſburſements never exceeded £.3,000, which his Current Receipts would always have ſupplied. At preſent his Quarterly Diſburſements ſomewhat exceed £3,500, and he remits the ſpecific Sum of £.8,000, about the Middle of each Quarter, without the £.2 per Centage, which was heretofore charged upon the £.7,000, which the Deputy Poſtmaſter of Edinburgh uſed, according to the Report of the Commiſſioners, to remit at the End of each Quarter.

It appears from the Account of the Balance remaining in the Receiver General's Hands at Edinburgh, on 5th January 1796, and on the 5th of each ſubſequent Month to 5th April 1797, with the different Receipts, Diſburſements, and Remittances during that Period, that the Balances in the Receiver General's Hands at Edinburgh have always exceeded £.5,000, and that they have fluctuated from that Point to £.11,000 and upwards*. It ſeems deſirable that the Remittances from the Deputies in Scotland to the Receiver General at Edinburgh ſhould be haſtened, as they do not commence till a Month after the Expiration of each Quarter, and continue to be made till the End of the ſubſequent Quarter in Bills of various Dates, which poſſibly might be ſhortened.

Your Committee, however, have the Satisfaction to learn from a Letter* dated March 26th, 1792, written by Order of the Poſtmaſter General, that the Poſtmaſter General have

have not been altogether inattentive to the State of the Balances in the Deputy Poſtmaſter of Edinburgh's Hands; but that finding that a real Balance of £. 8,647. 16s. 4d. remained on his Account for the Quarter ending the 10th October of the preceding Year, and conceiving that the Sum of £. 650 would be ſufficient, with the current Receipts, to enable him to carry on the Buſineſs of the Office, they directed him to remit immediately £. 8,000 to the General Poſt Office. And Your Committee obſerve, that the Remittances of the Deputy Poſtmaſter of Edinburgh to the Receiver General, for the Four Quarters ending Chriſtmas 1796, the laſt of which were made on the 4th of April 1797, amount to £. 54,265. 5s. 6d. a Sum rather exceeding the Net Revenue of that Year, for deducting £. 15,554. 0s 4d. being the Amount of Monies expended and returned Letters, from £. 69,338. 5s. the Groſs Revenue, the Remainder will be £. 53,784. 4s. 8d. for the Net Revenue of 1796.

The Commiſſioners recommend, that the per Centage on the Remittances to Paris, Amſterdam, and Bruſſels, ſhould ceaſe, and the Fees paid on the Penſions of the Duke of Grafton, and the Heirs of the Duke of Schomberg, ſhould go in Aid of the general Fund, which is afterwards propoſed by the Commiſſioners of Enquiry.

The Poſtmaſter General obſerve on this, that all that is now paid to the Receiver General and his Clerks is in future to be paid to the Revenue, viz. the Allowance paid by the Dutch of £. 1 per Cent. and One Half per Cent. on £. 8,700 Parliamentary Penſions, and the Revenue will ceaſe to pay, and will therefore gain £. 1 per Cent. on the Paris and Bruſſels Remittances.

The Commiſſioners recommend, that a Board ſhould be held once a Week at leaſt, for the Purpoſe of effectually ſuperintending the Management of this great Branch of the Revenue, and of checking its Expenditure.

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This Recommendation not having been noticed by the Poſtmaſter General in their Obſervations, Your Committee required to know whether any, and what Regulations, had been made on this Subject, when they were informed, by Command of the Poſtmaſter General, that they do not hold a Board Weekly, but as often as any particular and urgent Buſineſs may require it; and that all official Papers are laid before the Poſtmaſter General Daily, ſo that prompt and immediate Attention is paid to the Wiſhes of the Public, and the Exigencies of the Service. It is added, "that if the "Superintendance of the Duties of this Department was to "ſtand over for a Weekly Board, much Inconvenience would "ariſe from it." * In Explanation of this it has been ſtated by One of the Noble Lords who fill the Office of Poſtmaſter General, that a Board conſiſts of the Poſtmaſter General and their Secretary, with the Solicitor in all Matters of a legal Nature, and all the other Officers attending in their ſeveral Departments, to be ready if called upon by the Poſtmaſter General. Boards are held leſs frequently now than formerly, as the Daily Buſineſs of the Office is communicated to the Poſtmaſter General by Minutes and Letters, on the Back of which the Poſtmaſter General give Directions of what is to be done. Boards are now held upon the Complaints againſt Officers or the Country Poſtmaſters, who are often ſummoned to London for that Purpoſe. The Daily Buſineſs conſiſts of the Return of the Number of Letters Inwards and Outwards, the Time of the Mails Arrival and Departure, that of the Foreign Mails, &c. Remarks of the Preſident on Duty as to the Conduct of any of the Officers, and ſuch official Papers and Occurrences as may ariſe in the Courſe of the Day. The Daily Report is always ſent by the Letter Carrier of the Diſtrict with the Poſt Letters, and are immediately forwarded to the other Poſtmaſter General, or returned to the Office early next Morning, from whence they are forwarded to him. A Book is kept for the Purpoſe of copying the Poſtmaſter General's

* Supplement (E.)

General's Obſervations, made on the Back of the Minutes, &c. and they become a Record of the Office. The Signature of both Poſtmaſters General is requiſite to complete an Order, but in Caſes of particular Exigency, one Poſtmaſter General has taken it upon himſelf to give an Order, which is ſubſequently ſigned by the other Poſtmaſter General.

The Commiſſioners recommend, that the Second Clerk of the Receiver General ſhould pay all Contingencies of the Office not now paid by Warrant on the Receiver General. To this the Poſtmaſter General object, that the Difficulty of aſcertaining what might be called Contingencies, and of having Two Paymaſters in the ſame Office, would create Trouble, Confuſion, and Delay.

The Commiſſioners recommend, that Fees ſhould continue to be paid on certain Inſtruments iſſuing from the Poſt Office, and Buſineſs done therein, according to a Table annexed to their Report. The Produce to be carried to the Credit of the Revenue.

The Poſtmaſter General, however, propoſe that all Fees in that Table ſhould be aboliſhed, except for an Expreſs, 2*s.* 6*d.* when ſent, and 2*s.* 6*d.* when received; alſo except the Fees on the Parliamentary Penſions, which will go to the Revenue; and alſo except the Fees for regiſtering Foreign Packets of Value, Inwards and Outwards, which will continue to be received and applied as at preſent; and alſo except the Fees for embarking on board His Majeſty's Packets, which will continue to be received and applied as at preſent.

In order to promote the Circulation of News-papers, the Accommodation of the Public, and Increaſe of Revenue, the Commiſſioners recommend a regular News-paper Office to be eſtabliſhed in the General Poſt Office, and they give a Plan for ſuch an Eſtabliſhment.

On this the Poſtmaſter General refer to the Objections which are detailed in Two Papers ſubjoined to their Obſervations, ſigned by the Clerks of the Roads, where they ſtate at length the bad Effects which this Regulation would produce, by Dimunition of the Stamp and other Duties, ſupported by inſtancing the Effects of the Penny Poſtage to Ireland, which reduced the Number of News-papers ſent thither from a Weekly Average of £. 8,000 to £. 1,380; they alſo ſtate divers Frauds and Abuſes which would follow upon its Introduction.

The Regulations recommended by the Commiſſioners of Enquiry, in the Management of the Packets, ſeem to have been thought leſs capable of Execution, though the Object of them appears, from the Statement of the Commiſſioners, to have been an unbounded Source of Expence and Peculation.

It was conſidered by the Commiſſioners, that the Agents of the Packets at Dover and at Harwich were unneceſſary, and that their Duty might very well be performed by the Deputy Poſtmaſters at thoſe Places, with a trifling Addition to their preſent Salary. To this the Poſtmaſter General reply, that where there are Packets there muſt be Agents to controul the Captains, to ſee that the Packets are kept in Repair and muſtered, ſail at their Time, report their Paſſengers and Freight, &c. account for the Money received, and alſo to take charge of the Diſpatches, forward the King's Meſſengers, &c.

The Hire of the Packets, according to the Commiſſioners, ſhould be ſtopped when they are under Repair, or under Seizure for ſmuggling, until the Agent grants a Certificate that they are again ready for Sea. According to the Poſtmaſter General, it ſhould not be ſtopped, if the Owner finds another Packet in her Stead, until the Cauſe be decided: As this Obſervation, however, does not apply to the Caſe

of a Packet under Repair, Your Committee are of Opinion, that the Hire ſhould always be ſtopped during Repair, unleſs another be found in her Stead, as the Commiſſioners have reported ſome very grave Abuſes under that Head.

The Commiſſioners ſay, that the Burthen of the Falmouth Packets ſhould be 150 Tons, and their Complement Eighteen Men; Veſſels of this Deſcription being fit to go to any Part of the World, and navigated at a ſmall Expence. Every Idea of Defence ſhould be relinquiſhed, and they ſhould owe their Safety to faſt Sailing, for which they ought to be particularly fitted.

The Poſtmaſter General ſtate theſe Packets to be 170 Tons Burthen, Twenty being added in conſequence of the Captains' Repreſentation, "that the Builders concurred with "them in Opinion, that by adding Three Feet to the "Length of the Keel, and One Foot to the Breadth, the "Ship would ſail much faſter, be a better Sea Boat, and en-"able them to ſtow their Stores and Proviſion for the uſual "Length of their Voyage." The Navy Board were alſo of Opinion, that Veſſels of 169 Tons Burthen might be proper, &c.

The Poſtmaſter General ſtate further, that in the Opinion of many profeſſional Men, and of themſelves, it will be proper to make the Experiment of not arming the Packets againſt an Enemy in force, but only againſt Row Boats and ſmall Privateers.

The Share of Freight Money at preſent allowed ſhould be continued, according to the Opinion of the Commiſſioners, but the Proportion of Freight for Paſſengers, which the Poſt Office now takes from the Owners of the Packets, ſhould be relinquiſhed to them, and of courſe the Allowance for victualling the Paſſengers ſhould ceaſe, the Rate of Paſ-

ſage

ſage Money being fixed, and proper Reſervations made for Britiſh Subjects in Diſtreſs Abroad, who may require a Paſſage Home gratis.

To this the Poſtmaſter General reply, as to the Proportion of Freight for Paſſengers, that the Office ought not to give up £. 1200 a Year without an Equivalent *; and that the Terms are already ſufficiently good for the Owners. As to the Allowance for victualling Paſſengers, they ſay, "that it "might certainly ceaſe, as they pay already for their own "victualling, if the Officer paid One Shilling a Day per "Man for victualling the Crew; but as the Poſt Office now "pays only Nine Pence a Day per Man for victualling the "Crew, and is in future to pay Ten Pence (until it may be "neceſſary to pay a Shilling in the Event of a War) there-"fore until One Shilling is paid, this Allowance for victual-"ling the Paſſengers may continue to be received."

The Commiſſioners propoſe, "that the Owners of Packets "ſhould be obliged, in order to prevent Abuſe, to take "upon themſelves the Riſk of Capture in Time of War;" but the Poſtmaſters General are of Opinion, that no Inſurer would undertake to inſure a Packet in the Event of a War, without knowing with whom the War is to be carried on, or the State of the King's or the Enemy's Fleet.

The Commiſſioners obſerve, that Contracts for the Packets ſhould be made by public Advertiſement, and ſufficient Security required for the due Performance thereof; the Agents ought to attend, that the Contractors for the Packet Service comply duly with their Contract, for which Purpoſe he ſhould frequently muſter the Men on board each Packet, and always, immediately on their Arrival from Sea, he ſhould

* For the Manner in which the Agents account for Head Money of Paſſengers, and the Proportion of Freight of Bullion due, &c. to the Poſt Office, ſee Mr. Freeling's Examination, Supplement (C.)

examine

examine the Veſſels from Time to Time, that they be fitted according to Contract, ſee the Mariners receive their Wages, and attend to their Complaints; he ought to keep a regular Journal of every Tranſaction and Occurrence, which ſhould be tranſmitted Weekly to the Poſtmaſter General.

Many of theſe Regulations are, according to the Poſtmaſter General, complied with; but they ſtate in their Obſervations, "That they have more than once ſent round to "various Perſons to enquire the Price of the Hire of a "Packet; every one of them has been much dearer than "thoſe of the Poſt Office; and the Poſtmaſter General are "ſure none can be better than their new ones would be, as "they would be all built under their own eye, as the Three "laſt have been *."

The Payment of Wages in Preſence of the Agent would diſcredit the Commanding Officer, and deſtroy his Authority, as it ſtrongly implies, if it does not expreſs, a Doubt of his Honeſty.

Finally, the Commiſſioners think that the Packets belonging to the Public ſhould be ſold, and every Perſon employed in the Department of the Poſt Office ſtrictly prohibited from being concerned, directly or indirectly, in the Packets, or as Agents for the Owners thereof.

This Regulation was ordered by the Poſtmaſter General for the future, but not as to the preſent, Owners; and upon Your Committee requiring to be informed from the General Poſt Office, how far this Regulation had actually been adopted, they have received a Copy of the Poſtmaſter General's Minute, of 6th March 1793, to the Agent at Falmouth (of which Copies were ſent to the Agents at Dover,

* See alſo the Inſpector of Packets Examination as to the Price of the Hire of Packets, Supplement (F.)

Harwich,

Harwich, and Holyhead) declaring, "That as the Secretary "to the Poſt Office was not in future to be Agent to, or have "any Share in any of the Packets, ſo neither ſhould any "of the Agents at any of the Ports be Sharers or Owners "in Whole or in Part, or ſell or ſupply any Articles for "Packets."—Your Committee are further acquainted, that the Agents at thoſe Stations have been required to make out a Statement in Anſwer to Your Committee's Enquiry on this Subject: And Your Committee are aſſured by Mr. Freeling, that neither they, nor any of the Officers in the General Poſt Office, are now concerned, either as Owners or Agents for any of the Packets employed in the Service of the Poſt Office, excepting the Firſt Secretary of the Poſt Office, Mr. Todd, who ſtill retains a Share in the Grantham Packet.

The Commiſſioners in their Report recommended, "that "the Penſion and Allowances payable to worn-out Seamen, "their Widows and Relatives ſhould be regulated, ſo that "thoſe only duly entitled be benefited thereby. The Al-"teration in the Syſtem of the Packets," ſay they, "will "very ſoon occaſion a Deficiency in the Fund appropriated "for the Payment of ſuch Penſions, which ought to be "made good out of the Revenue during the Lives of the "preſent Annuitants; after their Deceaſe the Public Ex-"pence on this Head ſhould ceaſe."

From the Poſtmaſter General's Obſervations on this Head it appears, there were Two Funds, one for ſuperanuated Captains, paid by themſelves, but from which ſome are exempt, and others not; this Fund is to be diſcontinued for the future, and it is intended to apply to the Treaſury to give a Captain worn out in the Service £. 100 a Year, upon a Statement being made of his Services, Age, or Illneſs. A Letter of the 20th January 1796, from the Secretary of the

the Poſt Office to the Agent at Falmouth, ſhews the exhauſted State of this Fund, and directs the future Payments of Penſions to be made and entered in the Account of Incidents. This will produce a probable Increaſe of 3 or £.400 a Year to the incidental Expences.

The other Fund for Seamen (which alone the Commiſſioners ſeem to have noticed) is ſtated by the Poſtmaſter General, "to have been paid by One Shilling per Man per Month "upon 18 Packets upon the Falmouth Eſtabliſhment, and "by Stoppages from the Wages and Victualling of every "Man abſent without Leave;" and is further made up by Treaſury Warrant. The Amount of thoſe Penſions may be about £. 800 per Annum.

The Poſtmaſter General ſtate further, "that the Mates "have alſo a Claim on the Widows Fund, and give their "Opinion, that there ſhould always be ſuch a Fund for the "worn-out Seamen in this moſt important Branch of the "King's Service, but that it will by no Means be ſufficient "to ſupport the Widows and Children."

It appears that the Seamen's Fund now no longer exiſts, but the Penſions, amounting to £. 700 a Year, are paid out of the Revenue, which, at preſent, may be conſidered to be indemnified by the One Shilling per Man per Month, and the Mulcts, &c. Theſe, however, will not probably exiſt in Time of Peace, as the One Shilling per Man per Month in Peace will, for 18 Packets and 21 Men each, be only £. 245. 14s. leaving £. 450, or thereabout, to be provided from the Account of Incidents.

§ 2. Having thus ſtated the Regulations and Checks propoſed by the Commiſſioners of Enquiry in the Poſt Office Department,

Department, as far as the ſame appeared important to Your Committee, and were either objected to by the Poſtmaſter General, or only carried partially into Effect, or not noticed at all in their Obſervations. Your Committee next proceed to enquire into the Increaſe or Diminution of the Salaries and Emoluments of the Officers in this Department ſince the Year 1782, which will lead to an Enquiry alſo into the Increaſe or Diminution of the Revenue of the Poſt Office during the ſame Period, as far as it can be aſcertained by Returns from the Poſt Office.

On the Subject of the Increaſe or Diminution of the Expenditure of this Office, in Salaries or otherwiſe, ſince 1782, Your Committee, in conſequence of the important Alterations which have taken place in the Mode of conducting the Buſineſs of the Office, by the Introduction of the Uſe of Mail Coaches, in 1784, and the interior Regulations which have ſubſequently been adopted, think it ſufficient to ſtate in a conciſe Manner, the new Eſtabliſhment formed under the Order of His Majeſty in Council, already mentioned in the Opening of their Report, together with a brief Account of the Penny Poſt Office, as new modelled in 1794; of the Edinburgh Poſt Office, as regulated in 1793; of the Deputy Poſtmaſters both at Home and Abroad; and of the Packet Boats, noticing progreſſively, in obedience to their Inſtructions, which refer them back to the Year 1782, the State of the Offices, their Salaries, Fees, and Emoluments, at that Period.

Stating alſo the incidental Expences of the different Departments, as far as an Account of them can be obtained, at the Cloſe of the laſt Year, 1796, and that of 1782, or ſome one of the ſubſequent Years, as they happen to be ſtated by the Commiſſioners of Enquiry.

The

The Office of Poſtmaſter General has now a Net Salary annexed to it of £. 5,000 a Year; his Salary and Perquiſites were £. 5,177. 19s. 7d. in 1782.

The Secretary has £. 1,000 Salary, and an Annuity of £. 400 per Annum; his Receipts, in 1782, were £. 2,824. 11s. 3d.

The Office of Clerk to the Poſtmaſter General was aboliſhed in 1793, the Duties being performed by the Secretary's Chief Clerk. The Salary and Emoluments, in 1782, were £. 562. 17s. 8d.

There are Five Clerks in the Secretary's Office at fixed Salaries, amounting together to £. 720 a Year.—In 1782, there were 7 Clerks, Two of whom are transferred to the Dead Letter Office. Their Salaries and Emoluments, in 1782, were £. 865. 8s. 3d.; but ſince 1784, Three Clerks of the Minutes have been created, whoſe fixed Salaries amount in the Total to £. 179. 4s. the Buſineſs, therefore, of the Secretary's Office is conducted at the Expence of £. 2,299. 4s. which, in 1782, was £. 4,252. 17s. 2d.

Out of the Secretary's Office has ſprung the Dead Letter Office, eſtabliſhed ſince 1784, which conſiſts of an Inſpector (appointed on that Occaſion from the Clerks of the Secretary's Office) with a Salary of £. 300, and Annuity of £. 50 a Year. He has Six Clerks, One of whom was Inſpector of Bye and Croſs Road Letters, now conſolidated with this Office, and another was Seventh Clerk in the Secretary's Office. The other Four are new Clerks. Their Six Salaries amount to £. 490 a Year, and the total Expence of the Office is £. 840. beſides which, the late Inſpector of Dead Letters has a Penſion of £. 80 per Annum.

The

The Receiver General's Salary is made £. 800 Net *. In 1782, his Salary and Emoluments were rated at £. 459. 2s. 6d. independant of the occaſional Advantages derived from the Uſe of the Public Money in his Hands, as he then only paid £. 700 Weekly into the Exchequer, with One additional Payment at the End of each Quarter; inſtead of which, it is ſtated by the Receiver General, that he now pays the Money into the Exchequer as it ariſes in each Quarter, receiving Balances for the Payment of the current Expences. It muſt, however, be obſerved, in comparing the Quarterly Balances (retained in the Hands of the Receiver General for the Purpoſe, as is ſtated, of paying the current Expences of the Office) that the Sums retained Quarterly in 1796 exceed thoſe retained Quarterly in 1783, in a much greater Proportion than the Average Expences of the Office are ſtated to bear to each other at thoſe Periods; and it does appear probable, that the Receiver General may ſtill derive conſiderable Advantage from the Uſe of the Public Money reſting in his Hands †, although his Salary is made £. 800 per Annum, inſtead of £. 600 per Annum, as recommended by the Commiſſioners of Enquiry. He has Three Clerks, one of whom has been appointed ſince 1784; their Salaries amount to £. 630; and the total Expenſe of the Office is £. 1430. In 1782 it is ſtated to have been £. 852. 4s. 4d.

The Accountant General has a Net Salary of £. 700. His Salary and Emoluments, in 1782, are rated at £. 444. 16s. 8d. He is allowed a Deputy, with a Net Salary of £. 400 a Year, which, in 1782, was rated at £. 171. 3s. 4d. alſo Five Clerks, One of whom has been appointed ſince 1784; their Salaries amount to £. 490; and the total Expence of the Office is £. 1590. In 1782 it is ſtated to have been £. 908. 9s. 6d.

* He is alſo a Commiſſioner of the Salt Office.

† Supplement (G.)

In the Bye Letter Office, the Comptroller and Reſident Surveyorſhip is aboliſhed, and a Penſion of £. 600 a Year given to the Perſon who filled that Office. The Collectorſhip is alſo thrown into the Receiver General's, and a Penſion of £. 200 given to the Perſon who filled it. The Inſpectorſhip of Dead Letters has naturally fallen into the Office erected for the Care of that Branch of the Buſineſs, a Penſion of £. 80 a Year being beſtowed on the late Inſpector.

The Office now conſiſts of an Accountant with a Salary of £. 400 a Year; Five Clerks, one of whom has been appointed ſince 1784; and a Storekeeper and Meſſenger, with his Servant. The Amount of their Salaries is £. 566, making the total Expence of the Office to be £. 966 a Year. In 1782 it was rated at £. 1479. 1s. 4d.

The Solicitor of the Poſt Office has now a fixed Salary of £. 300, with Fees of 10s. on Bonds given by Perſons appointed in the Office. Formerly there were Renewals of thoſe Bonds every Three Years, and his Office is ſtated to have produced £. 394. 0s. 8d. in 1782.

An Architect, who is alſo Surveyor, and checks the Bills of the Office, has been appointed ſince 1784, with a Net Salary of £. 150 a Year.

In the Foreign Office, the Comptroller is now paid by the Profits on the Sale of News-papers, guaranteed to him at £. 700 a Year. His Salary and Emoluments, in 1782, were £. 1,048. 4s. 7d. He has a Deputy with a Net Salary of £. 200, whoſe Salary and Emoluments, in 1782, were rated at £. 180. 10s. 11d.

The Clerks, which were Six in Number, in 1782, are augmented ſince 1784 to Twelve, having Salaries graduated from

from £. 120 down to £. 60 a Year; and theſe, from the Deputy Comptroller down to the Junior Clerk, have alſo graduated Allowances for Sunday Duties—the Deputy, £. 54. 12s. the Clerks from £. 13. 13s. to £. 6. 10s. according to their Rank. There is alſo a Door Keeper with £. 50 a Year, and £. 5. 4s. for Sundays Duty: But the Secretaryſhip for this Office has been aboliſhed ſince 1784, and a Penſion of £. 200 a Year given to the Perſon who filled it. His Salary and Emoluments, in 1782, were £. 205. 12s. 8d. The Six Firſt Clerks of this Office continue to have Profits on the Sale of News-papers, but the Salaries now paid amount to £. 1329. 8s. whilſt, in 1782, the Salaries and Emoluments of this Office are ſtated at £. 2197. 7s. 8d.

The Letter Carriers of this Office are Nineteen in Number, at 14s. each per Week, and One at 20s. to take care of unknown Letters; a Supernumerary at 8s. per Week. The Amount of all their Salaries is £. 764. 8s. Their Number, in 1782, was only Ten, and Two as above deſcribed, the Total of whoſe Salaries was £. 406. 18s.

In the Inland Office Your Committee find both the Comptrollerſhip and Deputy aboliſhed, the Duties being performed by the preſiding Clerks, and the Perſons who held thoſe Offices having retired on Penſions of £. 700 and £. 280 a Year. The Duties alſo of Clerk of the Bye Nights are performed by the preſiding Clerks. There are Six Clerks of the Road, with each £. 300 a Year Net Salary, and the Profits on the Sale of News-papers. Theſe have alſo Six Aſſiſtants, Two with each £. 300 a Year, and Four with £. 200 a Year each. There are beſides Forty-ſix Clerks, with Salaries graduated from £. 200 to £. 50 a Year. The Two Junior Clerks have been created ſince 1784. Twelve Sub-ſorters, at 18s. each per Week, and Six Sub-ſorters, at

12*s.* have been added to this Office ſince 1784; and they have ſupplanted the Windowman, who appears to have had, in 1782, a Salary and Emoluments amounting to £. 134. 9*s.* 6*d.* and alſo his Deputy, and the Inſpector of Blind Letters, who, having been created ſince 1784, had only exiſted for a few Years before the Sub-ſorters are ſtated to have ſucceeded their Duties.

Other new Officers alſo have been created from among the Clerks in this Office ſince 1784, *viz.* Three preſiding Clerks, with an extra Allowance of £. 80 a Year each; Four Clerks in the Weſt India Office, at £. 30 a Year extra; Two Inſpectors of Franks, at £. 40 a Year each extra; Two Deputies at £. 10; and Two Aſſiſtants at £. 5 a Year each extra. The Total of the Salaries of this Office is £. 8,938. 16*s.* In 1782 they amounted to £. 7032. 12*s.* 8*d.*

There belong to this Office Eight Meſſengers; Four Seniors at 21*s.* a Week, and Four Juniors at 15*s.* The Seniors have a Fee of 6*d.* on each Letter taken in after Seven o'Clock; and the Juniors have each 3*s.* per Week out of that Receipt. In 1782, the Meſſengers were paid 12*s.* each per Week, and the Seniors had ſome Emoluments, ſtated at £. 13. 18*s.* The Sub-ſorters have been appointed ſince 1784, with Salaries of 21*s.* per Week each. So that the Expence of this Part of the Office is now £. 921 a Year; and in 1782 the Meſſengers received £. 264. 10*s.*

The Letter Carriers have an Inſpector with a Salary of £. 100 a Year, beſides the Profits of a Letter Carrier's Walk; alſo a Deputy Inſpector with a Salary of £. 80. The Number of Letter Carriers is now One Hundred and Ten, paid each 14*s.* per Week, and Sixteen Supernumeraries, paid 8*s.* per Week. In 1782 their Number was Eighty-three, and their Pay 11*s.* per Week, with Sixteen Supernumeraries,

numeraries at 5*s.* per Week. This Branch of the Inland Office coſts £.4,516. 16*s.* which in 1782 coſt £.2,912. 6*s.*

The Letter Bringers are now Fifteen in Number; the Pay of Fourteen of them is 8*s.* a Week; but One from the Receiving Houſes has a Net Salary of £.46. 16*s.* including Cart Hire when the Bags are heavy. This Man has alſo a Penſion of £.10 a Year. In 1782, he, in conjunction with another Bringer from Pall-Mall, performed this Branch of the Buſineſs for Salaries and Emoluments amounting to £.52. 13*s.* 8*d.* it now coſts £.338.

The Comptroller General's Office, inſtituted in 1784, for the Purpoſe of introducing this Branch of the Public Buſineſs, is aboliſhed. Mr. Palmer has a Penſion of £.3,000 a Year allotted to him, and Mr. Bonnor. late Surveyor and Comptroller of the Inland Office, has alſo a Penſion of £.460 a Year, the Duties of this Office devolving upon the Reſident Surveyor and preſiding Clerks of the Inland Office. There ſtill remains, however, in this Office, a Superintendant of Letter-Bill Clerks, with a Salary of £.200 a Year, having Three Letter Bill Clerks Inwards and Three Outwards under him, with Salaries graduated from £.80 to £.30. The total Expence of this Office is now £.740, the other Clerkſhips being either aboliſhed or turned over to the Reſident Surveyor's Office, or employed in the Inland Office.

The Principal and Reſident Surveyor is paid by Profits of the Sale of News-papers guaranteed to him at £.700 a Year. His Salary and Emoluments, in 1782, were £.369. 16*s.* 8*d.* Four Clerks and a Meſſenger are placed in this Office ſince 1784, with Salaries graduated from £.105 to £.30 a Year, which amount in their Total to £.334. 4*s.*

There are now Eight Surveyors under this Office; Two from the old Eſtabliſhment, at £.400 and £.350 a Year, with

with Chaiſe Hire allowed One; alſo, a Riding Surveyor from the old Eſtabliſhment, who now has £. 100 a Year, and £. 1. 1s. a Day when travelling; and Five Surveyors eſtabliſhed ſince 1784, Two with £. 150 a Year each, Two with £. 100, and One with £. 80; they alſo have each £. 1. 1s. a Day when travelling. Three out of the Eight Surveyors have Country Poſt Offices under their Management. The preſent Salaries of theſe Surveyors amount to £. 1,430. In 1782, the Salaries of the Three Surveyors, with Emoluments, were £. 1,094. 10s.

The Superintendant of Mail Coaches is a new Officer ſince 1784, with Two Aſſiſtants and Two Clerks under him, whoſe Salaries are progreſſive from £. 50. to £. 80 a Year. His Salary is £. 700 a Year including travelling Expences, but his Aſſiſtants are allowed 8s. a Day when travelling. The total Expence of this Office is £. 960.

Under the Head of Sundries we find conſiderable Alterations ſince 1784. There is a Watchman who receives £. 31. 4s. a Year; a Chamber Keeper with a Salary of £. 126. including Allowance for a Servant; Four Servants at £. 26. each; and a Chairwoman at £. 13 a Year; a Store keeper of Candles has £. 50 a Year. Under this Head is claſſed an Agent at The Brille, whoſe Salary is £. 110 a Year, making the whole Amount of Sundries £. 434. 4s. In 1782, they are ſtated to have been £. 1035. 15s. 8d. but the Stamper and Letter Bringer's Place is aboliſhed, and a Penſion of £. 60 a Year given to the Perſon who held it. Four Inſpectors of Higlers and Carriers are aboliſhed, and Penſions given, during Life, of £. 52 a Year, One of which has lapſed. The Mail-maker and Bag-makers Places are aboliſhed; the Place alſo of Houſekeeper has ceaſed to exiſt; and the Committee muſt remark, that the Perſon who held it is allowed an Annuity of £. 100 a Year, and £. 60 for Rent, in lieu of former

Salary

Salary and Emoluments, amounting, according to the Return of the Eſtabliſhment, only to £.78. 9s. 4d.

The total Aggregate Amount of the Salaries of the General Poſt Office at this Time is	£.33,282	0	0
In 1782, the Pay and Emoluments were -	28,431	2	11
Making an increaſed Expenditure of -	£. 4,850	17	1

Beſides which it may be obſerved, that the whole Expences of the Eſtabliſhment are now paid out of the Revenues of the Office, whereas, before the Regulations of 1793, the Fees and Gratuities paid by Individuals, amounting according to the Report of the Commiſſioners of Enquiry to £.8,010. 6s. 2d. Annually, and according to the preſent Abſtract to £.8516. 13s. 8d. were included in the Pay and Emoluments of Office.

The Penny Poſt Office was new modelled in 1794, and Six regular Deliveries per Day eſtabliſhed, inſtead of Three uncertain ones.

The Comptroller has Net £.400 a Year in lieu of a Salary and Emoluments, ſtated to have been £.262. 16s. in 1782. A Deputy has been created for him, with £.300 a Year Salary. The Accountant General and Collectorſhip are conſolidated, with a Salary of £.300 a Year. The Salary and Emoluments of the Two Places were £.348. 8s. Three new Clerks are placed under him, Two with £.80, and One with £ 70 Salary. There are Four Window Men and Twelve Sorters, of which Three are created under the new Eſtabliſhment; their Salaries are graduated from £.90 to £.60 a Year, whereas before, their Pay, with Coals and Candles, did not amount to more than Half as much. Three Office Men, of whom One is new under the preſent Plan, are paid each

£.54. 12s.

£.54. 12s. a Year, nearly double the Pay of the former Office Men. But the greateſt Increaſe of Eſtabliſhment in this Office is in the inferior Department, *viz.* Two Runners at 16s. per Week on the new Plan; 130 Town Letter Carriers, paid £.5,085. 12s. inſtead of 44 on the old Plan, who were paid £.1,293. 5s. 6d. Ninety one Country Letter Carriers, paid £.3,712. 16s. inſtead of Thirteen on the old Plan, who were paid £.115. 7s. 4d. Thirty Supernumeraries, paid £.624. inſtead of Twelve on the old Plan, paid £.183. 12s. The Expences of the Eſtabliſhment of the Penny Poſt Office have increaſed four-fold under the new Plan of 1794, being now £12,569. 8s. whereas, in 1782, they were £.3,070. 15s. 6d.

But it appears that this Plan is ſtill before the Lords of the Treaſury for their Approbation; and that in the Year ending 5th April 1796, the Salaries were £.4,381. 4s. 8d. and the Weekly Wages £.9,634. 14s. 11d. ſo that ſome additional Officers or Servants muſt have been employed during that Year. This Detail being taken from the Table furniſhed by the General Poſt Office, Your Committee will conſider the Exceſs as contingent, and ſtate it when they come to Incidents, the rather becauſe the Collector and Accountant in his Return conceives that the Whole of the Penny Poſt may be conſidered as contingent, it being impoſſible to diſtinguiſh clearly. The Advantage, however, to the Public, from the Frequency and Regularity of Communication throughout the Metropolis and its Environs, is evidently very great; and Your Committee find from the Accounts returned of the net Income of the Penny Poſt Office in the Years 1782 and 1796, and of the intermediate Year ending 5th April, 1794, which immediately preceeded the new Eſtabliſhmen, that the progreſſive Improvement of the Revenue of this Office does not appear to be checked, but on the contrary conſiderably accelerated, the advance from 1782 to 1794 being from £.4,910. 7s. 2d. to £.6,086. 3s. 8d. or £.1,175. 16s. 6d. Increaſe in

in Twelve Years; whereas, in 1796, the eſtimated Net Income is £.7,658. 6s. 11d. of which £.6,500 has been actually paid to the Receiver General, making an eſtimated Increaſe of £.1,572. 3s. 3d. in two Years; and conſidering the Payments already made, this Eſtimate cannot be ſuppoſed to be very inaccurate.

The Office at Edinburgh has a Deputy Poſtmaſter General, whoſe Salary in 1782 was £. 400 a Year, with £. 2 per Cent. on Monies remitted to the Receiver General; in 1793, when this Perquiſite ceaſed, £.850 additional Salary was given as an Equivalent to the Perſon then holding the Place; and upon his Death, Two Years after, the Salary was made Net £.800 a Year. The Secretary, in 1782, had £.100, which in 1785, was augmented to £.200 a Year, there having been an almoſt general Advance of the Salaries of the Officers in the preceding Year; and in 1793, when the Emoluments of the Circulation of News-papers in Scotland was taken away (the Edinburgh Printers having refuſed to continue to pay it, not being allowed the ſame Diſcount as the London Printers at the Stamp Office) the Secretary's Salary was again augmented to £.400 a Year, which continues to be paid him, with a Salary of £.40 to his Clerk. A Surveyor and Aſſiſtant have now each £.150 a Year. In 1782, the Surveyor's Salary was the ſame, but the Aſſiſtant had only £.50 a Year. An Accountant has £.160 a Year, with a Clerk at £.40. In 1782, he had £.95 a Year, and no Clerk. A Solicitor receives now £.100 a Year, who, in 1782, was paid £.50. An Inſpector of Dead Letters, created in 1784, with £.40 Salary, has now £.60 a Year. A Principal Clerk has £. 150 a Year, and an Aſſiſtant at £.60. In 1782, he had £. 75 a Year, and no Aſſiſtant. A Clerk of the North Road and Aſſiſtant, who, in 1782, had £.31. 10s. and £.27. 10s. a Year Salary, have now £. 134 and £. 60 a Year reſpectively. A ſimilar Augmentation has taken Place with reſpect to the

Clerk of the Weſt Road and his Aſſiſtant. The Clerk of the Engliſh Road had £.37. 10s. and his Aſſiſtant £.60, in 1782; they have now £.120 and £.70 a Year reſpectively. A Letter Sorter, who had £.15 in 1782, has £.40. A Letter Stamper and Aſſiſtant have £. 30 and £. 20 a Year, who, in 1782, was paid £.20, and had no Aſſiſtant. The Letter Carriers, who, in 1782, had £.27. 6s. each, and were Six in Number, have now £.31. 4s. a Year, and are Ten in Number. A Meſſenger and Houſekeeper, who had alſo £.27. 6s. receives an augmented Salary of £.63 a Year, the new Regulations of 1793 having deprived him of Incidents to the Amount of £.20 as Houſekeeper, and ſome other Allowances

The Total Amount of the Expences of this Office in Salaries is now £.3,178, in which is included an Annuity of £.25 a Year to Peter Williamſon for his Life, ſettled in 1793, in conſequence of the Eſtabliſhment of a Penny Poſt Office at Edinburgh, he having originally inſtituted a private Penny Poſt. In 1782, the total Amount of Salaries was £.1,406. 2s.

The incidental Expences of the General Poſt Office were, in 1784, including Stationary, £.12,684. 18s. 2d. The Bye and Croſs Roads for the Year ending 5th April 1784, were £.877. 2s. 7d. making together £.13,562. 0s. 9d. In the Year ending 5th April 1796, the Incident Bills of the General Poſt Office amounted to £.36,310. 15s. 7d. and thoſe of the Bye and Croſs Roads to £.772. 12s. 5d. making together £.37,083. 8s. The incidental Expences of the Penny Poſt, in the Year ending the 5th April 1784, were £.1,435. 2s. 11d. at preſent, deducting the Amount of Salaries from the groſs Expence, ending 5th April 1796, there will be left for Incidents £.8,611. 0s. 6d. The Amount of Incidents, including Stationary, at the Edinburgh Poſt Office, were, in 1786, £.2,110. 8s. 10d. and the Salaries of the

the Deputy Poſtmaſters in North Britain were £.6,239. 4s. 11d.

At preſent, deducting the Amount of Salaries from the Money expended in the Year ending Chriſtmas 1796, there will be left for the Incidents and the Salaries of the Deputy Poſtmaſters of North Britain, £.11,168. 7s. 5d.

The Salaries and Allowances of the Deputy Poſtmaſters in England, for a Year ending 5th April, 1796, amounted to - -	£.15,881	15	1
The Riding Work was - -	20,610	5	7
Making together the Sum of -	£.36,492	0	8

In 1784, the Sum paid to the Deputy Poſtmaſters for Salaries and Riding Work, was £.41,896. 3s. 4d. but under the new Eſtabliſhment Your Committee have to ſtate the Expenditure of a further Sum for the Conveyance of Mails by Coaches, which, it is preſumed, the Commiſſioners of Enquiry have comprehended in the general Account of Salaries and Riding Work. It amounted for One Year, to 5th April, 1796, to the Sum of - £.18,078 17 7

The Wages of Guards - -	4,442	19	6
The Total Amount of which is -	£.22,521	17	1

Your Committee have had an Abſtract of the Mileage Warrants laid before them for the Quarter ending the 5th of April 1797, containing 42 Contracts for the Carriage of the Mails by Coaches, the greater Part of which is performed at 1d. a Mile, and a Deduction of £. 1 per Cent. on the groſs Amount; ſome few, however, are as high as 2d. and above.

They alſo required the Mileage by Horſes or Carts, hoping to be enabled to form ſome Judgment of the comparative Advantage of the Extenſion of the Mail Coach Syſtem. The Riding Work is ſtated to amount to 4833 Miles, and the general Price per Mile for the Conveyance of every Day's Mails by Horſe or Cart, may be ſaid to be £. 4. 13s. 4d. for a Year, or about 3d. per Mile per Day, which includes both going and returning. In ſome Inſtances the Rides are done for leſs; in many it requires a Price greatly beyond £. 4. 13s. 4d. per Mile. Theſe Allowances are ſettled according to the Nature and Exigency of the Caſe, upon the Report of the Diſtrict Surveyors to the Poſtmaſter General.

The Agent's Salary and Allowance at Liſbon is £. 274. 6s. 8d. a Year, ſtated by the Commiſſioners to have been £. 60, and £. 2 per Cent. on his Remittances.

The Agent at Falmouth has £. 490 a Year. The Commiſſioners ſtate his net Income, compoſed of various Emoluments, to have been, in 1787. £. 385. 7s. There is an Agent at Yarmouth inſtead of thoſe which uſed to be at Harwich and Dover before the War. His Salary and Emoluments are ſtated at £. 1270 a Year. The Dover Agent is reported by the Commiſſioners to have received, in 1787, a Net Income of £. 1270. 10s. 4d. a Year, and the Agent at Harwich a Net Income of £. 191 a Year. There is alſo now an Agent at Weymouth, whoſe Salary is not ſettled according to the Statement, but is ſaid to be £. 80. Your Committee have ſtated the Salaries and Emoluments of theſe Agents curſorily, as the War has varied the Place of their Eſtabliſhment, which will probably undergo Alteration when Peace returns. The Deputy Poſtmaſter at Halifax, in Nova Scotia, has £. 150 a Year Salary, and £. 100 for a Clerk, and Houſe Rent, &c. The Deputy Poſtmaſter General at Quebec has £. 450 a Year. In the Commiſſioners Report they

they are ſtated to have had £. 20 per Cent. on the Net Revenue. In Jamaica, the Salary and Allowance out of the Revenue is £. 598, the Reſt paid by Individuals. The Deputy Poſtmaſters of the Weſt Indies have alſo Salaries amounting to £. 855. 5s. 8d. The Commiſſioners ſtate the Jamaica Deputy Poſtmaſter General to have received for himſelf and Clerks £. 264. 6s. and the Deputies of the other Iſlands £. 50 each, if the internal Poſtage amounted to ſo much. For the Conveyance of the Mails to Ireland the General Poſt Office pays Annually £. 4000 to the Iriſh Poſt Office. At the Time of the Commiſſioners Report, the Iriſh Packet Boats made a Part of the Eſtabliſhment, and were included in the Account of the Annual Expenſe.

The Expences of Packets for the Year ending 5th April 1796, amount to £. 78,439. 18s. 8d. in which Your Committee find £. 10,803. 9s. 9d. for Capture by the Enemy; they find alſo £. 2,003. 18s. 7d. for arming Packets, which ſhews that Defence in a ſmall Degree is contemplated. The Commiſſioners ſtate the Annual Expences of the Packets, at the Time they reported, to have been £. 45,927. 6s. 4d. but your Committee find the Expences of this Branch of the Eſtabliſhment to have fluctuated moſt from 1771 to 1787 incluſive, by the Table annexed to the Commiſſioners Report. In Time of War it was very high, as was naturally to be expected, amounting, in the Year 1782, to £. 122,292. 17s. of which £. 15,801 11s. is for Capture; and upon the Whole it appears to Your Committee, that conſiderable Attention has been paid to diminiſh the Expences of the Packets; for notwithſtanding the great Increaſe in the Price of every naval Store, the Advance of Wages, Proviſions, &c. the preſent Eſtabliſhment of a Falmouth Packet (the Expences of which were, in the Opinion of the Commiſſioners, moſt to be attended to, as they amounted to above Three Quarters of the Whole) is very materially leſs than

than it is ſtated to have been by the Account in the Appendix to the Commiſſioners Report. There the Eſtabliſhment of a Packet on the Falmouth Station, about 200 Tons and 30 Men, Value £. 4000 was, in 1788, a Time of Peace, £. 2129. 8*s*. 6*d*. It now ſtands thus: The Three firſt Packets on the new Plan coſt £. 3400 each; Burthen 179 Tons and 28 Men; of each of theſe the War Eſtabliſhment is £. 2112. 6*s*. 8*d*. the Peace Eſtabliſhment is £. 1681. 11*s*. 9*d*.

The Packets ſince built in the Thames coſt £. 3200 (which the Poſtmaſter General have directed "to be abided by in fu-"ture.") Their Eſtabliſhment is in War £. 2058. 6*d*. 8*d*. in Peace, £. 1631. 11*s*. 9*d*. There remain, however, Four on the old Eſtabliſhment, Two of which were reduced, as to the per Centage, from £. 4000 Value to £. 3600, by the Poſtmaſter General's Order: One of theſe will be out of the Service in 1798. The Captain of the old one is engaged in building another in her Room. The other Three are intended to be put out of the Service the Firſt Opportunity. The Eſtabliſhment of an Harwich Packet, in 1788, Burthen 70 Tons and 11 Men was £. 469. 15*s*. 4*d*. it is now, in War, with 17 Men and 70 Tons Burthen, £. 862. 1*s*. 4*d*. and in Peace, £. 536. 19*s*. 9*d*. An Agency of £. 2½ per Cent. on the Hire, Wear, and Tear of theſe Packets was paid by the Captain, which they will now neither pay nor receive. All the preſent Contracts for Packets are ſtated to be determinable at the Expiration of Seven, Fourteen, or Twenty-one Years, as the Parties may agree, by giving Six Months Notice. In a Contract for a Packet of 179 Tons Burthen, of which a Copy is laid before Your Committee, the whole Term is Seven Years, determinable at the End of the Third or any ſubſequent Year of the Term, on Six Months Notice. The Eſtimate made, under the Direction of the Commiſſioners of Enquiry, of the Eſtabliſhment of a Packet of of 150 Tons Burthen and 18 Men, valued at £. 2500,

in

in Peace, was £.1,215. 11s. 6d. in War, unarmed, and valued at £. 3000, was £. 1835. 10s.

Your Committee have thought it their Duty to ſtate briefly the Expence of this Plan, propoſed by the Commiſſioners of Enquiry, that the Difference may be ſeen between it and that which has been ſince adopted. They have ſtated the Reaſons upon which the Poſtmaſter General have preferred the more expenſive Plan.

The whole Check, therefore, that Prudence can venture to apply to this important and neceſſary Branch of the Public Expenditure, ſeems to be, to prevent rigorouſly all its Officers and Agents from having any pecuniary Connection with it, and to endeavour in ſome Degree to render it leſs fluctuating, not by attempting to throw the Riſk of Capture upon individual Owners (who might not be induced to undertake it without an extravagant Compenſation, and who might eaſily injure this important Service by their Endeavours to avoid individual Riſk) but by conſtantly inſuring the Packets with the Underwriters, unleſs, indeed, (which were much to be deſired) it were found practicable to contract publicly, and under Conditions ſimilar to thoſe recommended by the Commiſſioners of Enquiry, for the Conveyance of Mails by Packets, with ſuch Individuals or Companies as would undertake it at the loweſt Prices, for a Term of Years, upon the different Stations, ſo as to open this lucrative Department to public Competition*.

One Branch more of the Expenditure of the Poſt Office remains to be ſtated, ariſing from the Practice of allowing certain Penſions and Compenſations to Officers on their Superannuation, or upon any Change of Eſtabliſhment, by

* On this Subject the Inſpector of Packets, Mr. Bennett, gives ſtrong Reaſons againſt letting by public Contract, the Experiment having failed, according to him, in Two Inſtances. See his Examination, Supplement (F.)

which

which they may have been deprived of any Perquiſites of Office. Previous to the New Eſtabliſhment of 1793, theſe amounted to £.1,500; on that Eſtabliſhment taking Place, there were further Grants to the Extent of £.6,101; and ſince that Time others have taken Place, amounting to £.1,475. The total of theſe, £.9,076, will be ſaved to the Public as the Parties to whom they have been granted die, or are promoted; and Your Committee find accordingly, that £.648 10s. has fallen in ſince 1793 on four Promotions, and £.368. 10s. on five Deaths. It were to be wiſhed that the Number and Amount of ſuch future Saving were increaſed, by its being made an eſtabliſhed Practice to promote to efficient Situations thoſe Officers, who, at the Time of their retiring, are yet capable of performing active Duties, inſtead of giving them Penſions, which, as Your Committee have had Occaſion to notice in this Report, appear to be almoſt equal, in ſome Inſtances, to their Salaries and Emoluments during their actual Attendance upon their Official Duties. Your Committee, however, learn with Satisfaction, that there is no Office or Situation whatever under the Poſtmaſter General granted in Reverſion.

In their Endeavours to exhibit a juſt Compariſon of the preſent Increaſe and Expenditure of the Poſt Office, as oppoſed to thoſe of a former Period, Your Committee muſt obſerve, that the Commiſſioners of Enquiry, as this Object was not particularly in their View, have not ſtated in their Report the Expences of the Poſt Office in any one Year, throughout its different Departments. Their Account of the Salaries, Allowances, Fees, &c. of both the London and Edinburgh Poſt Office (including thoſe of the Deputy Poſtmaſters of Great Britain, with their Riding Work, for the Year 1784) amounts to £.85,994. 18s. 2d. The Expences of the Packets for the Year 1787 is ſtated at £.45,927. 6s. 4d. The Amount of incidental Expences for the General Poſt Offices,

Offices, including Stationary, is for 1784; for the Bye and Croſs Roads and Penny Poſt, it is for a Year ending 5th April 1784; and for the Edinburgh Office, it is for the Year 1786; the Three together making £.17,107. 12*s*. 6*d*. The Commiſſioners therefore, from theſe ſeveral Documents ſo collected, ſtate the Annual Expenditure of the Poſt Office to be at that Period, £.149,029. 17*s*. of which it appears that £.141,019. 10*s*. 10*d*. was paid by the Public, and that £.8,010. 6*s*. 2*d*. was paid by Individuals. This Expenditure, however, when applied to the Table (which was returned them of the Groſs and Net Produce of the Poſt Office from the 5th April 1757, to 5th April 1787) ſo far from adapting itſelf to any one Year throughout the whole Series, will hardly amount in many Inſtances, to more than half the real Expenditure. Thus, if the Year 1784 be taken, and the Net Produce, £.196,513. 16*s*. 7*d*. be deducted from the Groſs Produce, £.452,404. 6*s*. 10*d*.; the Expences of Management and Packets will be found to have been £.255,890. 10*s*. 3*d*. This Year is taken, becauſe the Commiſſioners have reported the incidental Charges of the General Poſt Office, and alſo the Riding Work of this Year, in their Eſtimate. If the Year 1787 be taken, in which the Packet Expences are ſtated by the Commiſſioners, the Groſs Produce appears to have been eſtimated at £,510,241, and the Net at £.275,868, which leaves £.234,373 for Expences of Management and Packets; a Sum very diſcordant with that ſtated by the Commiſſioners of Enquiry.

Your Committee having before them the Table of Groſs and Net Produce of the Poſt Office for Thirty Years, from 5th April, 1757, to 5th April, 1787, beg Leave to remark, though it is beyond the ſtrict Limits of their Inſtructions, that whilſt the groſs Produce appears to have been uniformly progreſſive both in War and in Peace, the Net Produce has been ſtationary, and even retrograde, for ſeveral Years pre-

vious to 1783, which, probably, was in a great Degree occaſioned by the Effects of the American War. In the ſubſequent Year, 1784, an Act was paſſed for granting additional Rates of Poſtage. &c. in which the Liberty of franking Letters was reſtrained, by requiring the whole Superſcription of the Letter to be written by the Member, or other authorized Perſon franking the ſame. The Conveyance of the Mails by Coaches was alſo adopted in the ſame Year. From that Period to 1787, the Increaſe of the Net Produce appears to have been uniform and progreſſive,

Your Committee have ſelected Three Years from the ſaid Table (*viz.* 1783, 1784, 1785) with a View to compare the Average of thoſe Three Years with that of the laſt Three Years of which the Accounts have been ſtated to Parliament *.

By which it appears that the Increaſe of the Average Expenditure in 1793, 1794, 1795, being Years of War, is only £.8,964. 15*s.* 9*d.* in ſo large a Sum as £.264,170. 18*s.* 7*d.* whilſt the Net Produce has been doubled. The Alteration of the Eſtabliſhments of the London General and Penny Poſt Offices, and of the Edinburgh Office, took Place in 1793 and 1794, and has been detailed by Your Committee. In 1795, an Act paſſed for further regulating Letters free from Poſtage, by which Members of Parliament, &c. are reſtricted as to the Number and Weight of Franks; and in the preſent Seſſions an Act paſſed for increaſing the Poſtage of Letters, &c. ſo that the Revenue of this Office muſt be in a very improved Situation ſince the Years on which the latter Average is taken.

§ 3. The laſt Part of the Inſtructions of Your Committee being to report whether any, and what further Mea-

* See Report VII. Folio Edit.

ſures

ſures can be adopted for reducing any Part of the Expenditure of the Public Revenue, or for diminiſhing the total Amount of the Salaries and Emoluments, without Detriment to the Public Service; they think it their Duty to premiſe, that in an executive Office of the Nature of the General Poſt Office, where Succeſs depends upon a conſtant and unwearied Attention to every Department, it is not enough to introduce Regulations of Diſpatch, Security, and Economy; in order to maintain them, their Execution muſt be frequently examined and reviſed, and every Part of the complicated Movement muſt be regulated by Superintendants well informed in the Mechaniſm of the Whole, and regularly attentive to all the Parts.

All Meaſures for conducting the Buſineſs of this Department with Safety and Diſpatch acquire an Importance proportionate to the increaſing Commerce of the Country; and the ready Means of augmenting the Revenue, which the Poſt Office affords to the Public, without operating as any very conſiderable Burthen upon Individuals, make every Suggeſtion uſeful which may produce additional Regularity and Economy.

It may be worthy of Conſideration, whether a Board of Commiſſioners, upon the Plan on which other Revenue Departments are conducted, would not ſecure the moſt effectual Attention to the rapid and complicated Buſineſs of this Office, being a Revenue Department of extenſive Tranſactions, and much depending for its Succeſs upon the Skill exerciſed in making its various and numerous Contracts.

The Patronage of the Poſt Office is of a moſt extenſive Nature, obviouſly requiring great Diſcretion in its Exerciſe, much Knowledge of the Duties to be performed, and conſiderable Attention to the Characters of the Individuals who are to be promoted.

This Patronage, as to the Individuals to be appointed, is exerciſed ſolely by the Poſtmaſter General, under the Control, however, of the Lords of the Treaſury, as to the Increaſe or Diminution of Salaries, &c. to whom are referred, alſo, any Alterations which may be propoſed in the various Departments of the Office. There appear to be in the different Offices in London and at Edinburgh, of principal Officers and their Deputies, under the Poſtmaſter General, about Fifty, whoſe Salaries are ſome of them £.700, and even £.1,000 per Annum, and none are leſs than £.100 a Year. The Clerks, Window Men, and Officers of a Deſcription to be paid from £.300 a Year down to £.60, are One Hundred and Thirty-ſeven in Number; and the Letter Carriers, Sorters, &c. who receive from £.50 to about £.30 a Year, are not fewer than Four Hundred and Seventy, beſides the Agents for Packets, and the different Deputy Poſtmaſters throughout the Kingdom and in the Plantations. It is highly deſirable that the Officers of ſo important a Branch of the Public Service ſhould be liberally rewarded, and in every Inſtance where they have performed their Duty with Fidelity for a Series of Years, and have been rendered, by Age or Infirmity, unable to continue their Services, that they ſhould be allowed to retire upon Penſions provided out of the Revenue of the Office. It is alſo juſt, where the fair Emoluments of a meritorious Officer are materially curtailed by the Regulation of his Department, that ſome Compenſation ſhould be made, either by Promotion, or Addition to his Salary; but Your Committee ſee Reaſon, in the Amount and Magnitude of the Penſion Liſt of this Office, to apprehend that this Principle has been carried too far. It appears to have been applied, where Example ought not to be held out to the Imitation of Succeſſors in Office, and has exceeded the Recommendations contained in the Report of the Commiſſioners of Enquiry, of which your Committee have noticed ſome Inſtances in a former Part of their Report. This may ariſe in

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ſome Degree from the Syſtem of allowing Deputies in the different Departments, which is apt to Increaſe unneceſſarily the Number of Officers, from the very Nature of a Deputy. As ſome Security againſt any Abuſe of this Nature, it may become the more neceſſary that each Principal ſhould diſcharge the Duties of his own Office perſonally. The Appointment of Deputies has generally grown out of the Circumſtance of too much Salary having been paid to their Principals; and where they have become the real Conductors of the Buſineſs they ſhould be made Principals, and the higher Offices, with their Salaries ſhould be aboliſhed. Your Committee think, that they cannot too ſtrongly repreſent the Propriety of apportioning the Salaries of all the Officers, ſo as to give proper Encouragement to Addreſs and Vigilance, without inducing them to relax from their Exertions. Your Committee, in the earlier Parts of their Report, have noticed the large Balances remaining in the Receiver General's Hands at the Termination of each Quarter *; and they coincide in Opinion with the Commiſſioners of Enquiry, "that the "Public Money ſhould be lodged in the Bank of England, "in the Name of the Receiver General, who ſhould ſpecify "in his Drafts the Service for which it is drawn, in like Man-"ner as the Paymaſter General of the Forces, and Treaſurer "of the Navy now do." The Reaſons urged by Mr. Mortlock, in his Letter † to the Poſtmaſter General on this Subject, appear to Your Committee to be inconcluſive, as the Bills to which Acceptances are to be procured (and which he ſtates it to be contrary to the Uſage of the Bank to ſend out for Acceptance) may be retained in the Receiver General's Office, and ſent out from thence for Acceptance, without involving the Account at the Bank in any Difficulty.

* The Commiſſioners of Accounts, in their Second Report, Page 7, notice a ſimilar Exceſs of Balance in the Receiver General's Hands in 1780, and ſtate as their Opinion, that he ought to pay every Week the Net Balance of his Receipt into the Exchequer, reſerving in his Hands no more than is neceſſary to pay the current Expences of the Office.

† Supplement (I.)

On

On the Subject of the Balances which remain in the Deputy Poſtmaſter's Hands in Edinburgh, Your Committee have already obſerved, when they ſtated their Amount in a former Part of their Report. They have alſo adverted to the Check upon the Receiver General's Accounts, propoſed by the Commiſſioners to be placed in the Hands of the Accountant General.

The Labours of the Commiſſioners of Enquiry were great, and their Inveſtigations were not unattended with ſalutary Conſequences. From the tardy Manner, however, in which their uſeful Suggeſtions were entertained, from the Obſtacles which were thrown in the Way of ſeveral Improvements in this Department, previous to the Time of their Enquiry, by thoſe who were intereſted in the Continuance of the Abuſes attendant upon the Management of the Packet Boats, &c. and from the partial Adoption of the Meaſures adviſed by them, their Recommendations having been frequently exceeded in the Amount of Salaries and Eſtabliſhment, Your Committee has Reaſon to think that ſome Parts of the Eſtabliſhment have ſtill need of Reviſion and Improvement. The Extenſion of the Mode of Conveyance by Mail Coaches is deſirable on the Principle of producing Safety, even where Diſpatch and Economy cannot be materially improved; but Your Committee have found it impoſſible to form a Judgment upon that Subject from any Documents they could obtain, as ſo much muſt depend upon the Nature of the Roads in the different Parts of the Iſland, and the Degree of Intercourſe they afford, to encourage Perſons to undertake the Conveyance of the Mails by Coaches.

On the Subject of the Parliamentary Penſions *, which your Committee only adverted to by a Note in the former Part of

* Theſe Penſions amount to £.13,700, and are paid by the Receiver General out of the Net Revenue of the Poſt Office, conſequently do not appear in the Accounts of this Office. See Page 16 of this Report.

this

this Report, they being paid at the Treaſury out of the Net Revenues of the Poſt Office, Your Committee beg Leave to ſuggeſt, that it would be deſirable to rid the Revenue of all ſuch Grants, by purchaſing them from the Individuals who poſſeſs them, as often as the Meaſure can be made convenient to the Parties.

On the Subject of the Packets, which is a moſt important one, on the Penſions to Officers of the Eſtabliſhment, and upon ſome other Matters of leſs Moment, Your Committee have been induced to offer ſeveral Obſervations as they occurred at the Time of detailing the preſent State of the Office. They have rather thought it their Duty to obſerve upon the general State and Management of the Poſt Office, than to enter into thoſe *Minutiæ* of the interior Regulations of the various Departments, to which their Opportunity of enquiring, and their Power of propoſing ſuitable Regulations, appear to them to be leſs adapted. Among other Things it has been ſuggeſted, that all Letters to Individuals from India ſhould paſs through the Poſt Office, which would give Security and Celerity to the Communication, and improve the Revenue conſiderably. It has alſo been ſuggeſted, that if the proportionate Charge on Letters by Weight was more gradual, many Things, which now paſs as Parcels by the Mails, and augment the Profit of the Proprietors, would be ſent by the Poſt on Account of the ſuperior Safety, in the Shape of Letters. With Regard to the firſt Suggeſtion, a * Correſpondence had taken Place between the Secretary of the Poſt Office, by Command of the Poſt Maſter General, the Solicitor of the Poſt Office, and the Eaſt India Company's Secretary, from which it appears, that the Letters from India do not come within the Proviſions of the 5th Geo. III. reſpecting Ship Letters; but that the Directors are diſpoſed to comply with the Propoſition of the Poſt Office, and after ſelecting

* Supplement (H.)

their

their own Letters, to ſend the others to the Poſt Office. On the ſecond Suggeſtion, Your Committee have no Means of pronouncing an Opinion. It is certain that great Numbers of ſmall Parcels, weighing Two Ounces and upwards, are ſent by the Mail Coaches at an inferior Rate of Carriage, which, conſidering this Eſtabliſhment as a Species of excluſive Carrying Trade, muſt ſubtract conſiderably from its Revenue. If Your Committee are juſtified by their Documents in the Obſervations they have already ſubmitted to Your Conſideration, an active and vigilant Superintendance would produce Retrenchment, and preſerve the ſalutary Regulations already adopted; without it, the Buſineſs of this important and extenſive Branch of the Public Revenue and Expenditure will always have a Tendency to Profuſion; with it, Regularity and Economy will ſpread their Influence through the different Departments, and will juſtify Your Committee, even at this Period, in repeating what is ſtated by the Commiſſioners of Enquiry in their Report, "that "though much has been done, much remains ſtill to be "effected."

July 19th, 1797.

SUPPLEMENT

An ACCOUNT of the preſent Pay of the Officers, &c. in the GENERAL POST OFFICE, including their Fees and Allowances from the Office, March 30, 1797.

		£.	s.
His MAJESTY'S POST MASTER GENERAL - -		5000	0
Secretary - - -	Anthony Todd, Eſq. - -	1400	0
	Firſt Clerk - - -	300	0
Dead Letter Inſpector -	R. P. Barlow, Eſq. - -	300	0
Receiver General - -	John Mortlock, Eſq. - -	800	0
	Firſt Clerk - - -	400	0
Accountant General -	Wm. Fauquier, Eſq. - -	700	0
Deputy - - -	Thomas Church - -	400	0
	Firſt Clerk - - -	150	0
BYE LETTER OFFICE.			
Accountant - -	John Weaver - -	400	0
	Firſt Clerk - - -	150	0
Solicitor - - -	Anthony Parkin - -	300	0
Architect - - -	J. T. Groves - -	150	0
FOREIGN OFFICE.			
Comptroller - -	Arthur Stanhope, Eſq, -	700	0
Deputy - - -	John Starr - - -	254	0
	Firſt Clerk - - -	133	0
INLAND OFFICE.			
Clerks of the Roads (6) - - - - -	each -	300	0
Letter Carrier Inſpector	Hugh Ferguſon - -	100	0
Deputy - - -	John Sparke - - -	80	0
Principal and Reſident Surveyor - -	Francis Freeling, Eſq. -	700	0
	Firſt Clerk - - -	105	0
Surveyor & Superintendant of Mail Coaches -	Thomas Haſker, Eſq. - -	700	0
PENNY POST OFFICE.			
Comptroller - -	Charles Walcot, Eſq. - -	400	0
Deputy - - -	Edward Johnſon, Eſq. -	300	0
Accountant & Collector	Charles Freeman, Eſq. -	300	0

EXAMINATION of FRANCIS FREELING, Esq. Joint Secretary of the Post Office; taken the 16th Day of June 1797.

I WAS appointed to that Office in the Month of March last. I was promoted to this Office from that of Principal and Resident Surveyor.

Q. Has any Alteration taken place with respect to the Salary paid Mr. Todd, who was sole Secretary before your Appointment, and who is now Joint Secretary with you?—*A.* Not the smallest. I derive no pecuniary Advantage whatever from this Promotion. My former Office was abolished upon my present Appointment; and I retain the Emoluments of that Office as a Compensation for discharging the Duties of my present Situation. It is settled, in case of Mr. Todd's Demise, that I shall become sole Secretary, with a Salary of £. 500 per Annum, in Addition to the Guarantee of £. 700 a Year, which I now receive. It is meant that these Two Sums in future shall become the Total Amount of the Annual Payment of the Secretary of the Post Office.

Q. What is Mr. Stanton's Age?—*A.* I suppose about Forty.

Q. Do you know what Mr. Pott's Age is?—*A.* About Sixty.

Q. Is the Receiver General an Officer responsible to the Postmaster General, or an Officer appointed by the Treasury?—*A.* By the Treasury.

Supplement (C.)

EXAMINATION of FRANCIS FREELING, Esq. Joint Secretary of the Post Office; taken the 26th Day of June 1797.

Q. IN what Manner do the Agents of the Packets account to the Post Office for that Proportion of the Freight of Bullion and Head Money, which is received on Account of the Post Office?—*A.* The Agent satisfies himself as to the Number of Passengers, and the Amount of Bullion, and transmits an Account immediately after the Arrival of each Packet. The Agent, at the Expiration of every Quarter, transmits an Account, accompanied by Vouchers, which are compared with the Returns before mentioned; and it is from these Documents examined by the Inspector of Packets, and the Accountant General, that the Monies arising from these Freights are carried to the Account of the Public. The Agent's Accounts are verified upon Oath before a Magistrate.

Q. Are

Q. Are any other Articles than Bullion and Paſſengers allowed to be carried in the Poſt Office Packets?—*A.* It is contrary to the Act of Parliament of the 13th and 14th of Charles II, Chap. 11 and 22.

Q. Has the Architect any Commiſſion on Account of Buildings at the Poſt Office under his Direction?—*A.* Not the leaſt, that I know of.

I beg Leave to ſtate, that in Addition to the Account of the Pay and Emoluments of the Comptroller and Reſident Surveyor of the Bye Letter Office, which in the General Account is rated at £. 570. 1*s*. 8*d*. a further Sum of £. 100 is to be added, received by him in lieu of Houſe Rent.

Supplement (D.)

LETTER from Anthony Todd, Eſq. to Robert Oliphant, Eſq. dated 26th March, 1792.

SIR, General Poſt Office, March 26, 1792.

AS it appears by your Account for the Quarter ended the 10th October laſt, that your real Balance due to this Office amounted to £8,647. 16*s*. 4*d*. and as the Poſtmaſter General conceive from the Correſpondence which has already paſſed with you upon the Subject, that the Sum of £ 650 has been, and will ſtill be ſufficient, including the current Receipts, to enable you to carry on the Buſineſs of your Office, you muſt remit to me the Sum of £ 8000, in a good Bill or Bills due on or before the 4th of April next, unleſs the preſent Balance which is in your Hands, is ſo much reduced as you cannot pay in that Sum, without ſtopping or retarding your current and ordinary Diſburſements; it is alſo material that all Arrears ſhould be paid up as far as poſſible without Delay, as our Annual Account is made up at the Exchequer on the 5th of April every Year.

Supplement (E.)

EXAMINATION of the Right Hon. the Earl of Cheſterfield, Joint Poſtmaſter General; taken 16th Day of June 1797.

Q. WHAT conſtitutes a Board?—*A.* The Poſtmaſters General, and the Secretary. If the Subject to be conſidered of at the Board is of legal Nature, the Solicitor is required to attend; and it is underſtood

derſtood at the General Poſt Office, that whenever a Board is to be held all Officers at the Head of Departments are to remain at the Poſt Office, in order to be ready ſhould they be wanted by the Poſtmaſters General.

Q. What is the Nature of the Buſineſs which requires the Poſtmaſters General to the Board?—*A.* As the uſual Daily Buſineſs of the Office is communicated by the proper Officers to the Poſtmaſters General by Minutes and Letters, on the Back of which the Poſtmaſters General give Directions of what is to be done, in conſequence of thoſe Minutes Boards are much leſs frequently held than formerly. Boards now are held for the Purpoſe of inveſtigating Complaints, either againſt the Officers reſiding in London, or againſt Country Poſtmaſters, who are often ſummoned to London for that Purpoſe; the Periods of holding a Board are uncertain, and depend upon the Nature of the Buſineſs already deſcribed.

Q. What is the Nature of the official Paper Daily laid before the Poſtmaſters General, the Superintendance of which require immediate Attention?—*A.* The firſt Paper ſent to the Poſtmaſters General is the Daily Return of the Number of Letters ſent out on the preceding Evening, and received that Morning. This Paper ſtates the Arrival and Departure of the Mails—the Number of Letters Inwards and Outwards—the Amount of paid and unpaid Letters—the Number of Officers on Duty—the extraordinary Arrivals of Foreign Mails, and ſuch Remarks as the Preſident on Duty has to make on the Conduct of any of the Officers—The Reſt of the official Papers conſiſt of Letters from Country Poſtmaſters—Reports of Surveyors—Letters from Agents to the Packets, and all Occurrences of ſuch a Nature as may ariſe in the Courſe of the Day. To which Liſt is to be added all Warrants for the Payment of Money, for the Signature of the Poſtmaſters General. The Daily Report is always ſent by the Letter Carrier to the Diſtrict in which the Poſtmaſters General reſide, and he receives it with his Letters by the Poſt. The Remainder of the Papers, which are always ſent by Mr. Freeling, or the Secretaries Office, I receive as Poſtmaſter General every Evening. They are either ſent in Circulation to the other Poſtmaſter General, if he is in Town, or returned to the Office early next Morning, from whence they are forwarded to him. The Obſervations which the Poſtmaſters General may have Occaſion to make on the Back of any Letter or Paper, are copied in a Book kept for that Purpoſe, and made a Record of the Office.

Q. If any of the Remarks made on the Back of theſe Papers are of a Directory Nature, is the Signature of either of the Poſtmaſſers General, ſingly, ſufficient to authorize its being carried into Execution?—*A.* Certainly not; although in Caſes of particu-

lar

lar Exigency, requiring particular Accommodation for Public Service, either of the Poſtmaſters General have taken it upon themſelves to give an Order to that Effect; but which is ſubſequently ſigned by the other Poſtmaſter General.

Q. If any Difference of Opinion ariſes between the Poſtmaſters General, how is that Difference decided?—Such Caſes, I believe, very ſeldom occur; did they, I ſuppoſe, the Junior Poſtmaſter General might be inclined to give way to the Senior.

Q. Are the Officers and Clerks advanced in Rotation, and how long has that Regulation been obtained?—*A.* They are, with very few Exceptions; ſuch as the Secretary—the Comptroller of the Foreign Office, and the Accountant General; the Reſt ſucceed by Seniority, unleſs their Conduct be ſuch as to juſtify a Deviation. I found this Regulation eſtabliſhed when I came into Office.

Q. Are the Perſons, employed by the Poſt Office, allowed to have any Shares in Contracts for conveying the Mails by Coaches, or otherwiſe?—*A.* Not to my Knowledge; it would be againſt a ſtanding poſitive Order of the Office—I ſhould think it my Duty to diſmiſs, immediately, any Perſon who had the leaſt Concern with any of the Contracts made by the Office.

Supplement (F.)

EXAMINATION of Mr. John B. Bennett, Inſpector of Packets, taken the 26th Day of June, 1797.

Q. ARE the Packets hired by Private Contract in all Inſtances?—Yes; except in One Inſtance of a Packet which belongs to Government, and that quits the Service in 1798. The Captain of that Packet is building one upon the improved Plan at Plymouth, by Private Contract.

Q. Can you ſtate any Reaſon why the Packets ſhould not be hired by Public Contract?—*A.* If they were hired by Public Contract, the Conſequence would be, that whoever took them would avail themſelves, at the Expiration of their Term, of the Neceſſity of the Service, and would be able to compel the Poſt Office to ſubmit to their own Terms; it has been tried to let the Packets on the Milford and Waterford Stations publicly, and no Perſon but the original Contractor offered, and he had, of courſe, his own Terms; though it was held open for Six Months. It has alſo been tried on the Corunna Station. Two were hired from Individuals; after which the Poſt Office purchaſed two Veſſels, and put in their own Captains, and ſaved £.600 per Annum to the Revenue by it.

An

An ACCOUNT of the Quarterly Balances arising from the Revenues of the Post Office, and Money paid by the Receiver General of the Post Office into the Exchequer, in the Four Quarters, ending the 10th of October 1796; and of the Balance remaining in his Hands on the 26th of April 1797.

QUARTERS ending	PAYMENTS into the EXCHEQUER. £.	s.	d.	BALANCE. £.	s.	d.
January 5th, 1796 - -	96,000	0	0	31,139	6	0
April 5th, 1796 - - -	116,000	0	0	25,202	14	7
July 5th, 1796 - - - -	125,000	0	0	28,875	12	10
October 10th, 1796 - -	137,000	0	0	28,754	8	11
	474,000	0	0	113,972	2	4

These Balances are retained in the Hands of the Receiver General of the Post Office, for the Purpose of paying the Current Expences of the Office, which amount upon an Average to about £. 25,000 per Quarter.

BALANCE.

	£.	s.	d.
April 25th, 1797. - - - - -	10,336	19	6
Bills received from sundry Postmasters, between the 5th and 26th of April 1797 - -	12,060	2	7
	22,397	2	1
Of which was paid in due Course to the Exchequer on the 2d and 4th of May 1797 -	18,000	0	0
General Post Office, May 9, 1797.	4,397	2	1

CORRESPONDENCE

SUPPLEMENT (H.) Report VII.

CORRESPONDENCE relative to LETTERS to and from INDIA.

No. 1.—Mr. FREELING to the Poſtmaſter General.

MY LORDS, General Poſt Office, May 25, 1796.

I HAVE the Honour to ſtate, that when Letters are brought by the Company's Ships from the Eaſt Indies, it is the Practice for the Porters and Servants of the India Houſe, to deliver ſuch as are addreſſed to Perſons reſiding in Town, inſtead of their being brought to the Poſt Office, as all other Ship Letters are or ought to be; and that this Delivery is not only very irregular, but attended with conſiderable Expence to the Parties, for it ſometimes happens, that the Letters are detained Ten Days, a Fortnight, or a Month, and even then Half-a-Crown, Five Shillings, or Ten Shillings and Six Pence, is demanded for that Service

It has ſome Time ſince occurred to me, that if Your Lordſhips could effectually interfere, ſo as to regulate the Delivery of thoſe Letters, a moſt material Service might be rendered to a Part of the Community, and ſome Advantage be derived from it by this Revenue.

The chief Obſtacles which appeared to me to ſtand in the Way of accompliſhing ſo deſirable an Object, were, Firſt, a Doubt whether the Acts of the 9 Queen Anne, and 5 George III. did or did not apply to the Letters brought by the Company's Ships: And, Secondly, if theſe Acts did not apply, whether by an Attempt to bring the Letters to the Poſt Office, a material Injury might not be done to ſome of the Servants of the Eaſt India Houſe, who from the very great Fees received on the Delivery of the Letters, I conjectured might make up the greateſt Part of their Incomes from that Practice.

With theſe Doubts, I addreſſed a Letter (Copy of which I incloſe) to the Solicitor; and I alſo applied to a Gentleman in the Eaſt India Houſe, very capable of giving me much of the Information I required.

By the Solicitor's Letter, which I incloſe, it appears, the Penalties of the Acts of Parliament do not attach to the Practice, as it obtains at the Eaſt India Houſe; for it ſeems, that the Letters come over in Boxes, addreſſed to the Directors, who in ſuch Caſes have an undoubted Right to diſpoſe of the Contents in the Way they beſt like. Of courſe nothing can be done, but by a Requeſt to the Court of Directors, that as ſoon as the Letters are taken out for themſelves, and ſuch of their Connexions as they chuſe to accommodate, the Remainder may be ſent to this Office for Delivery.

The

The Gentleman to whom I have before alluded, acquainted me, he had all Reaſon to believe the Court of Directors would moſt readily conſent to ſuch a Propoſition from Your Lordſhips; and that the Servants of the Eaſt India Houſe, being already ſufficiently paid, could not be ſaid to be injured by the Loſs of a Perquiſite, which might juſtly be called a grievous Impoſition, and that Your Lordſhips would be doing a kind Act to Numbers, who now are not only ſubject to the Injury of Delay, but alſo to exorbitant Demands on the Delivery of their Letters, when ſuch Delivery may ſuit the Convenience of the Servants of the Eaſt India Houſe.

Under theſe Circumſtances, I ſubmit to Your Lordſhips the Propriety of my addreſſing a Letter to the Chairman of the Court of Directors, for the Purpoſes mentioned in this Report.

All which is humbly ſubmitted, by

Francis Freeling.

THE POSTMASTER GENERAL'S MINUTE.

May 27th.

THIS is a Buſineſs requires ſome Conſideration; but yet I ſee no Objection to Mr. Freeling either writing to or talking the Matter over with the Chairman of the Eaſt India Company privately. From ſuch Communication, ſomething may ariſe, ſo as to enable the Poſtmaſter General to make ſuch Arrangements as may then be found expedient.

Ch.

June 4.

I perfectly agree with Lord Cheſterfield in this Matter.

Lei.

(No. 2.) Mr. FREELING to Mr. PARKIN.

SIR, General Poſt Office, March 15, 1796.

I BEG to have your Opinion, whether the Acts of the 9th of Queen Anne and 5 Geo. III. reſpecting Ship Letters, do or do not apply to Letters brought over in Boxes, or otherwiſe, in the Company's Ships from India; ſome of which Boxes are addreſſed to the Directors? And if there be a Doubt about the Application of thoſe Acts in the Way I have mentioned, whether it would not be right for the Office to avail itſelf of the Probability of getting from the Court all ſuch Letters, as, upon Examination, the Directors ſhall chuſe to deliver to us, the Directors taking out, as they would naturally do, all Letters addreſſed to themſelves, and to ſome of their Connexions.

I am, Sir, &c.

F. Freeling.

(No. 3.) Mr. PARKIN to Mr. FREELING.

SIR, General Post Office, March 23, 1796.

THE Act of 5 Geo. III. requires, that no Veſſel ſhall be permitted to break Bulk, or make any Entry into Port, until all Letters brought by any Maſter, or his Company, or any Paſſenger, ſhall be delivered to the Agents of the Poſtmaſter General, to be diſpatched Poſt, on Pain of Forfeiture of £. 20, by the Perſon bringing ſuch Letters, and neglecting to deliver them.

Now, in the Caſe of Letters from India, they are not brought by or with the actual Knowledge of the Officers or Seamen; for, on the contrary, I apprehend the Diſpatches are made up in Boxes at the different Preſidencies in India, addreſſed to the Directors of the Eaſt India Company, for delivering which at the India Houſe the Captains of the Ships would not be liable to any Penalty, neither would the Directors be liable to any for not delivering them at the Poſt Office, for the Penalty attaches only on the Perſons bringing them into Port. This Mode of diſpatching Letters from India to England, being ſanctioned by long Uſage, would, I think, be conſidered as legal.

The Directors may, however, exerciſe their Diſcretion in ſending the Letters to the Poſt Office, as Ship Letters; and I think they have done it in ſeveral Inſtances, for I recollect having myſelf received Letters in this Way.

I am, Sir, &c.

A. Parkin.

(No. 4.) Mr. FREELING to the CHAIRMAN of the East India Company.

SIR, General Poſt Office, July 18, 1796.

I Have the Commands of my Lords the Poſtmaſter General, to ſubmit to the Honourable Court of Directors, the Propriety of having ſuch Letters as arrive from India in the Ships of the Eaſt India Company, and are not ſelected by the Court, delivered to the Public through the Medium of this Office.

My Lords direct me to ſay, that many Years ago, when the then Poſtmaſter General claimed the Eaſt India Letters, as proper to be circulated through their Office, it was underſtood that the Honourable Court of Directors had given Orders that their Requeſt ſhould be conſented to, with the Exception only of ſuch Letters as were for the Directors and their Officers, and that the Remainder ſhould be immediately ſent to the General Poſt Office. But my Lords underſtand, that this is not generally complied with, but that after

the Letters are ſelected for the Directors and their Officers, the Doorkeepers or Meſſengers make a further Selection during ſeveral Days, ſo that many Perſons do not obtain their Letters till Three or Four Days after their Arrival at the Eaſt India Houſe, and at a very conſiderable Inconvenience and Expence, the latter frequently exceeding the Charges which would be made on the Letters if ſent from this Office.

I have, therefore, their Lordſhips Commands, to ſubmit to Your Honourable Court, as a Matter of Importance to His Majeſty's Revenue, and of very great Benefit to the Public, by enſuring to them a regular and punctual Delivery of their Letters from India, that when the Boxes or Packets of Letters arrive at the Eaſt India Houſe, Notice may be ſent to this Department, and an Officer from hence may be allowed to attend to receive all ſuch Letters as the Honourable Court of Directors think proper to be circulated through the General Poſt Office.

I requeſt the Favour of your ſubmitting this Propoſal to the Honourable Court of Directors, and ſhall be happy to receive their Sentiments of it as ſoon as it may be convenient.

I have the Honour to be,

Sir, &c.

F. Freeling.

(No, 5.) Mr. RAMSAY to Mr. FREELING.

SIR, East India Houſe, Oct. 26, 1796.

THE Court of Directors of the Eaſt India Company have taken into Conſideration your Letter, ſtating, that you are commanded by the Poſtmaſter General to ſubmit to the Court the Propriety of having ſuch Letters as arrive from India in the Company's Ships, and are not ſelected by the Court, delivered to the Public through the Medium of the Poſt Office, which you ſtate will be a Matter of Importance to His Majeſty's Revenue, and a great Benefit to the Public: And I am ordered to acquaint you in Reply, that the Court have reſolved, that in future, after the Court have ſelected ſuch Letters from the Packets as they may think proper, the Remainder of the Letters ſhall be forthwith ſent to the Poſt Office.

I have alſo to apologize for the Court's Delay in conſidering your Letter; and am,

Sir, &c.

Wm. Ramſey, Secretary.

No.

No. 6.—Mr. FREELING to Mr. RAMSAY.

SIR, General Poſt Office, Oct. 28, 1796.

I Have the Honour of your Letter of the 26th Inſtant, ſtating, that the Honourable Court of Directors have approved of the Propoſition of my Lords the Poſtmaſter General, to have ſuch Letters as are brought from the Eaſt Indies, and are not ſelected by the Court for themſelves or Friends, delivered to the Public through the Medium of the Poſt Office; and I have no Doubt but many good Effects will be found to ariſe from this Regulation.

I am, Sir, &c.

F. Freeling.

No. 7.—Mr. FREELING to the Poſtmaſter General.

MY LORDS, General Poſt Office, Oct. 28, 1796.

IN Conſequence of Your Lordſhips Orders, I wrote, in July laſt, to the Court of Directors of the Eaſt India Company, ſuggeſting the Propriety of having ſuch Letters as were brought from the Eaſt Indies, and were not ſelected for themſelves, delivered to the Public through the Medium of this Office. I have now the Honour to incloſe a Letter from Mr. Ramſay, ſtating that the Court have approved of that Propoſition.

In my Letter, I mentioned that it might be proper for an Officer from hence to attend the Eaſt India Houſe, and receive the Letters from thence; but I preſume Your Lordſhips will underſtand with me, from the laſt Part of Mr. Ramſay's Letter, that it is the Intention of the Directors, after the Selection is made, to ſend the Letters to this Office by ſome of their own Meſſengers.

All which is humbly ſubmitted, by

F. Freeling.

Supplement (I.)

LETTER from JOHN MORTLOCK, Eſquire, to the Poſtmaſter General; dated January 18th, 1793.

MY LORDS, General Poſt Office, Jan. 18th, 1793.

IN Anſwer to the Queſtions propoſed to the Poſtmaſter General by Mr. Pitt, which I had the Honour to receive from your Lordſhips Yeſterday; viz. Whether I had any Objections, and what, to the Receiver General's Office being open for Receipts and Payments every Day, inſtead of Three Days in the Week, as at preſent? And, whether I had any Objection, and what, to paying the Surplus of each Week's Receipt above the Weekly Expenditure into the Bank?

I muſt

I muſt beg Leave to remark, that if it is intended that the Receipts and Payments are to be made to the Public at large for the whole Six Days, it will occaſion an Extenſion of Accounts that will employ at leaſt Four, or probably more Perſons to perform the Duties of the Office: Three Perſons having been conſtantly employed for a long Time paſt, to perform the Duty in the preſent long eſtabliſhed Method of Three Days Receipts and Payments in the Week; and as it is not in my Power at preſent, to ſpeak to the Increaſe of Buſineſs that may ariſe from the Addition of the Bye Office Revenue being thrown in Detail into my Office, I am not exactly competent to the Deciſion, in what Manner it will be neceſſary to proportion the Buſineſs to the Time and Number of Perſons neceſſarily employed; but as it at preſent appears to me, the only uſeful Extenſion of opening my Office, that I can conceive, is, in the new Arrangement, it may be proper that ſuch Bills and Caſh as are remitted from Deputy Poſtmaſters, through the Poſtmaſter General, or their Officers, and which are now received only Three Days in the Week, ſhould then be received from the Secretary every Day in the Week, Sundays excepted.

Impreſſed with the above Ideas, I propoſed to your Lordſhips to make the Experiment, with the Addition of only One additional eſtabliſhed Clerk to my preſent Number; but do not think that the Buſineſs can be properly done without further additional Help. As to the Second Queſtion, reſpecting the Payment of the Weekly Surplus into the Bank, I muſt beg Leave to remark, that the Bank never apply for the Acceptance of Bills; and as that is a neceſſary Proceſs, the Duty muſt be performed in my Office; I alſo have to obſerve, that ſuch Surplus, for the firſt Two Months of each Quarter, is very inconſiderable, as will appear by my Weekly Certificates; and that it is the Cuſtom of the Receiver General to pay occaſionally Sums into the Exchequer, as they accumulate in his Hands from Time to Time; that in the Courſe of each Quarter he has many Bills in his Hands that are not due, and others out for Acceptance; that he brings ſuch Bills to account as they become due, and when he finds that they amount to any conſiderable Sum, makes a proportionate Payment into the Exchequer. He therefore ſubmits to the Poſtmaſter General how far any material Advantage can ariſe from paying ſuch Surplus into the Bank, ſo as to make it an Object ſufficient to open an Account, and of Courſe occaſion an Extenſion of Statements, which may be attended with ſome Inconvenience; but the Receiver General has, with the utmoſt Deference and Reſpect, every Deſire to fall in with the Poſtmaſter General's Regulations, whenever it may appear to them to be conducive to the Public Service.

I have the Honour, &c.

END OF THE FIRST VOLUME.

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